

08<sup>th</sup> September, 2025

To,

The Manager,  
Department of Corporate Services,  
**Bombay Stock Exchange Limited**  
Phiroz Jeejeebhoy Towers, Dalal Street,  
Mumbai, Maharashtra – 400001

**Scrip Code: BSE - 503685; ISIN: INE828I01019**

**Subject: Submission of Annual Report containing Notice of 43<sup>rd</sup> Annual General Meeting (AGM) for FY 2024-25 to be held on Tuesday, 30<sup>th</sup> September, 2025 at 11.30 A.M (IST) pursuant to Regulation 34 of the SEBI (LODR) Regulations, 2015.**

Dear Sir/Madam,

The Forty Third (43<sup>rd</sup>) Annual General Meeting ("AGM") of the members of the Company will be held on **Tuesday, 30<sup>th</sup> September, 2025, at 11.30 A.M (IST)** through Video Conferencing ("VC"), which does not require the physical presence of Members at a common venue.

Pursuant to Regulation 34(1) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual Report containing the Notice of the AGM for the financial year 2024-25 which is being sent only through electronic mode to the Members, who have registered their e-mail addresses with the Company/ Depositories.

**The Cut-Off Date will be Tuesday, the 23<sup>rd</sup> day of September 2025;**

**The Closure of the Register of Members and Share Transfer Books will be from Wednesday, 24<sup>th</sup> September 2025 to Tuesday, 30<sup>th</sup> September 2025 (both days inclusive);**

**The e-Voting period will commence from Saturday, 27<sup>th</sup> September 2025 at 09:00 A.M. (IST) and end on Monday, 29<sup>th</sup> September 2025 at 05:00 P.M. (IST).**

This is for your information and records.

Thanking You.

Yours Faithfully,

**For Mediaone Global Entertainment Ltd**

**Saiprasad Kuragayala**  
**Executive Director**  
**DIN: 06987754**





# MEDIAONE GLOBAL ENTERTAINMENT LIMITED

ANNUAL REPORT  
2024-2025



## CORPORATE INFORMATION

### BOARD OF DIRECTORS

Mr. Suryaraj Kumar	Executive Director
Mr. Timothy Alfred Joseph Moses	Non-Executive-Independent Director
Ms. Saraswathy Gopalan	Non-Executive-Independent Director
Mr. Saiprasad Kuragayala	Executive Director
Mr. Vijay Kumar Swami	Additional Independent Director
Mrs. Govind Anusha	Company Secretary

### AUDIT COMMITTEE

Mr. Timothy Alfred Joseph Moses	Non-Executive-Independent Director (Chairman)
Mr. Suryaraj Kumar	Executive Director (Member)
Ms. Saraswathy Gopalan	Non-Executive-Independent Director (Member)
Mr. Vijay Kumar Swami	Non-Executive-Independent Director (Member)
Mr. Saiprasad Kuragayala	Additional Independent Director

### STAKEHOLDERS RELATIONSHIP COMMITTEE

Mr. Timothy Alfred Joseph Moses	Non-Executive-Independent Director (Chairman)
Ms. Saraswathy Gopalan	Non-Executive-Independent Director (Member)
Mr. Suryaraj Kumar	Executive Director (Member)

### NOMINATION AND REMUNERATION COMMITTEE

Mr. Timothy Alfred Joseph Moses	Non-Executive-Independent Director (Chairman)
Ms. Saraswathy Gopalan	Non-Executive-Independent Director (Member)
Mr. Vijay Kumar Swami	Non-Executive-Independent Director (Member)
Mr. Suryaraj Kumar	Executive Director (Member)
Mr. Saiprasad Kuragayala	Additional Independent Director



**STATUTORY AUDITOR**

M/s Vivekanandan Associates,  
Chartered Accountants  
Murugesan Naicker Complex,  
No. 81, Greams Road  
Chennai 600006

**SECRETARIAL AUDITOR**

M/s. Lakshmmi Subramanian & Associates,  
Practising Company Secretaries,  
Murugesan Naicker Office Complex,  
No. 81, Greams Road, Thousand  
Chennai-600 006.

**PRINCIPAL BANKER:**

India Overseas Bank  
Kilpauk Branch

**REGISTRAR & SHARE TRANSFER AGENTS:**

Cameo Corporate Services Ltd,  
Subramaniam Building No. 1,  
Club House Road, Chennai,  
Tamil Nadu-600002  
Email: [cameo@cameoindia.com](mailto:cameo@cameoindia.com)

**REGISTERED OFFICE**

Old No. 1/38, New No. 1/38,  
Mataji Complex, Flat no. 32,  
1st Lane, Wallers Road,  
Mount Road, Chennai, Tamil Nadu, 600002  
Fax: 044-42146321,

Investor Relations Email ID: [contact@mediaoneglobal.in](mailto:contact@mediaoneglobal.in)

Email: [contact@mediaoneglobal.in](mailto:contact@mediaoneglobal.in) Website: [www.mediaoneglobal.in](http://www.mediaoneglobal.in).



**TABLE OF CONTENTS**

<b>PARTICULARS</b>	<b>PAGE NO</b>
NOTICE OF ANNUAL GENERAL MEETING	4-21
DIRECTOR'S REPORT AND ANNEXURE'S	22-78
AUDITOR'S REPORT	79-93
BALANCE SHEET	94-104
NOTES FORMING PART OF FINANCIAL STATEMENTS	105-113



**NOTICE is hereby given that the 43<sup>rd</sup> Annual General Meeting (AGM) of MEDIAONE GLOBAL ENTERTAINMENT LIMITED will be held on Tuesday, 30<sup>th</sup> of September 2025 through Video Conference (VC) or Other Audio Visual Means (OAVM) at 11.30 A.M. to transact the following businesses:**

**ORDINARY BUSINESS:**

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2025 together with the Reports of the Board of Directors and the Auditors thereon.
2. To appoint a director in place of Mr. Suryaraj Kumar (having DIN 00714694) who retires from office by rotation and being eligible offers himself for re-appointment.

**SPECIAL BUSINESS:**

3. **TO CONSIDER AND APPROVE THE REGULARISATION OF MR. VIJAY KUMAR SWAMI AS A INDEPENDENT DIRECTOR OF THE COMPANY.**

To consider and, if thought fit, to pass, the following resolution as an Special Resolution:

**“RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013, the Companies (Appointment and Qualification of Directors) Rules, 2014, Regulation 17 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and the Articles of Association of the Company, the approval of the Members was accorded for the appointment of Mr. Vijay Kumar Swami (DIN: 06374862), who had been appointed as an Additional Director in the capacity of Independent Director by the Board of Directors, to hold office as an Independent Director of the Company for a term of five consecutive years, not liable to retire by rotation.

**RESOLVED FURTHER THAT** any Director of the Company or the Company Secretary be and was authorised to do all such acts, deeds, matters and things as were considered necessary, proper or desirable to give effect to this resolution, including filing of necessary forms with the Registrar of Companies and making entries in the statutory registers of the Company.”



4. **APPOINTMENT OF MRS. N. SRIVIDHYA, A PEER REVIEWED PRACTICING COMPANY SECRETARY AS THE SECRETARIAL AUDITOR OF THE COMPANY:**

To consider and if thought fit, to pass the following resolution as an Ordinary Resolution:

**“RESOLVED THAT** pursuant to Section 204 and other applicable provisions of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment and Reneration of Managerial Personnel) Rules, 2014, and Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and based on the recommendations of the Audit Committee and approval of the Board of Directors, the consent of the Members be and is hereby accorded to appoint **Mrs. N. Srividhya (Membership No. A34428; COP No. 14058), a Peer Reviewed Practicing Company Secretary, Chennai, as the Secretarial Auditor of the Company for a term of five financial years from the conclusion of this 43<sup>rd</sup> Annual General Meeting till the conclusion of the 48<sup>th</sup> Annual General Meeting of the Company,** on such remuneration and terms as may be mutually agreed with the Board.

**RESOLVED FURTHER THAT** any Director or the Company Secretary of the Company be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary to give effect to this resolution, including filing of necessary forms with the Registrar of Companies.”

Place: Chennai  
Date: 05.09.2025

By Order of Board of Directors  
For Mediaone Global Entertainment Limited

Sd/-  
Suryaraj Kumar  
Managing Director  
DIN: 00714694



**Notes:**

1. The Ministry of Corporate Affairs ("MCA") has vide its General Circular No. 14/2020 dated 8<sup>th</sup> April, 2020; 17/2020 dated 13<sup>th</sup> April, 2020; 20/2020 dated 5<sup>th</sup> May, 2020; 02/2021 dated 13<sup>th</sup> January, 2021; 03/2022 dated 05<sup>th</sup> May, 2022, 10/2022 dated 28<sup>th</sup> December, 2022, 09/2023 dated 25<sup>th</sup> September 2023, 09/2024 dated 19<sup>th</sup> September 2024 and any amendment/ modification thereof issued by MCA and read with the Securities and Exchange Board of India ("SEBI") Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated 12<sup>th</sup> May, 2020, Circular No. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated 15<sup>th</sup> January, 2021, Circular No. SEBI/HO/CFD/CMD2/ CIR/P/2022/62 dated 13<sup>th</sup> May, 2022 and Circular No. SEBI/HO/CFD/PoD-2/P/ CIR/2023/4 dated 05<sup>th</sup> January, 2023, SEBI/HO/CFD-POD-2/P/CIR/2024/133 dated October 3, 2024 (hereinafter referred to as "Circulars"), and in compliance with the provisions of the Companies Act, 2013 (" the Act") and the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") permitted the holding of the AGM through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without the physical presence of the members at a common venue.
2. Accordingly, in compliance with the provisions of the Act read with the Circulars, the AGM of the Company is being held through VC /OAVM only. Further, in accordance with the Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India ("ICSI") read with Guidance/Clarification dated 15<sup>th</sup> April, 2020 issued by ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company which shall be the deemed Venue of the AGM.
3. Since this AGM is being held pursuant to the Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice.
4. In line with the Circulars, the Annual Report for the financial year 2024-25 including Notice of the 43<sup>rd</sup> AGM of the Company, inter alia, indicating the process and manner of e-Voting is being sent by email, to all the Members whose Email IDs are registered with the Company/Registrar and Share Transfer Agent (RTA) or with the respective Depository Participant(s) for communication purposes and to all other persons so entitled to receive it and the same will also be available on the website of the Company at <https://www.mediaoneglobal.net/> and can also be accessed from the website of the stock



exchange i.e., BSE Limited at [www.bseindia.com](http://www.bseindia.com). Members are requested to note that physical copy of the aforesaid documents will not be made available by the Company to its members. However as per Regulation 36(1)(b) of the Listing Regulations, the web-link, including the exact path, where complete details of the Annual Report containing AGM Notice will be available are being sent to those members(s) who have not registered their email address(es) either with the Company or with any Depository or with RTA of the Company i.e. Cameo Corporate Services Limited.

5. The SEBI has mandated the submission of the Permanent Account Number ("PAN") by every participant in the securities market. Members holding shares in electronic form are, therefore requested to submit their PAN to their Depository Participant(s). Members holding shares in physical form are requested to submit their PAN details to the Company's share transfer agent, M/s. Cameo Corporate Services Limited.
6. Those Members who have already registered their e-mail addresses are requested to keep their e-mail addresses validated with their DP to enable servicing of notices/ documents/ Reports and other communications electronically to their e-mail address in future.
7. Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.
8. In compliance with the provisions of Sections 108 and other applicable provisions of the Act, read with Rule 20 of Companies (Management and Administration) Rules, 2014 and Regulation 44 of the Listing Regulations, the Company is offering only e-Voting facility to all the Members of the Company and the business will be transacted only through the electronic voting system. The Company has engaged the services of Central Depository Services (India) Limited for facilitating e-Voting to enable the Members to cast their votes electronically as well as for e-Voting during the AGM. Resolution(s) passed by Members through e-Voting are deemed to have been passed as if they have been passed at the AGM.
9. In terms of the Listing Regulations, securities of listed companies can only be transferred in dematerialized form with effect from 01st April 2019 except in case of transmission or transposition of securities. In view of the above, members holding shares in physical form are advised to dematerialize the shares with their Depository Participant.
10. Members are provided with the facility for voting through Voting system during the VC/OAVM proceedings at the AGM and Members participating at the AGM, who have not already casted their vote by remote e-Voting, are eligible to exercise their right to vote at the AGM.



11. Members who have already casted their vote by remote e-Voting prior to the AGM will be eligible to participate at the AGM but shall not be entitled to cast their vote again on such resolution(s) for which the Member has already casted the vote through remote e-Voting.
12. The Register of Members and Share Transfer Books of the Company will **remain closed from Wednesday, 24<sup>th</sup> of September 2025 to Tuesday, 30<sup>th</sup> September 2025** (both days inclusive) in terms of the provisions of Section 91 of the Companies Act, 2013 and the applicable clauses of the SEBI (Listing Obligations and Disclosures Requirements Regulations) 2015.
13. The Members of the Company holding shares either in physical form or in dematerialized form, as on the **cut-off date on Tuesday, 23<sup>rd</sup> Day of September 2025** may cast their vote by remote e-Voting. The remote e-Voting period commences on **Saturday, 27<sup>th</sup> September 2025 at 09:00 A.M. (IST)** and ends on **Monday, 29<sup>th</sup> September 2025 at 05:00 P.M. (IST)**. Once the vote on a resolution is casted by the Member, the Member shall not be allowed to change it subsequently.
14. The Explanatory Statement as required under Section 102(1) of the Companies Act, 2013 ('the Act') relating to the Special Business(es) to be transacted at the Annual General Meeting (AGM) is annexed hereto and forms part of this notice.
15. Facility of joining the AGM through VC/OAVM shall open 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
16. Members of the Company under the category of Institutional Investors are encouraged to attend and vote at the AGM through VC/OAVM. Corporate members intending to authorize their representatives to participate and vote at the meeting, are requested to send a certified copy of the Board Resolution/ authorization letter to the Company or upload on the VC/OAVM portal/e-voting portal.
17. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act, will be available electronically for inspection by the members during the AGM.



18. All documents referred to in the Notice and Explanatory Statement will also be available for electronic inspection, during business hours, without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to [contact@mediaoneglobal.in](mailto:contact@mediaoneglobal.in). Members seeking any information with regard to the accounts or any matter to be considered at the AGM, are requested to write to the Company by sending e-mail on [contact@mediaoneglobal.in](mailto:contact@mediaoneglobal.in). The same will be replied by the Company suitably.
19. Members holding shares in demat form are hereby informed to ensure that updated bank particulars be registered with their respective Depository Participants, with whom they maintain their demat accounts. The Company or its Registrar and Transfer Agent (RTA) cannot act on any request received directly from the Members holding shares in demat form for any change of bank particulars. Such changes are to be intimated only to the Depository Participant(s) of the Members. Members holding shares in demat form are requested to intimate any change in their address and/or bank mandate immediately to their Depository Participants.
20. Members holding shares in physical form are requested to intimate any change of address and/or bank mandate to M/s. Cameo Corporate Services Limited, Registrar and Transfer Agent of the Company or Investor Relations Department of the Company immediately by sending a request on email at [contact@mediaoneglobal.in](mailto:contact@mediaoneglobal.in).

#### THE INSTRUCTIONS FOR SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

- Step 1:** Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.
- Step 2:** Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.
- (i) The voting period begins on **Saturday, 27<sup>th</sup> September 2025 at 09:00 A.M. (IST) and ends on Monday, 29<sup>th</sup> September 2025 at 05:00 P.M (IST)**. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of on **Tuesday, 23<sup>rd</sup> Day of September 2025** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
  - (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
  - (iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the



participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

**Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.**

- (iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020**, on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to the above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with <b>CDSL</b>	<p>1. Users who have opted for CDSL Easi/ Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are <a href="https://web.cdslindia.com/myeasi/home/login">https://web.cdslindia.com/myeasi/home/login</a> or visit <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on Login icon and select New System Myeasi.</p> <p>2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the e voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly.</p>



	<p>3. If the user is not registered for Easi/Easiest, option to register is available at <a href="https://web.cdslindia.com/myeasi/Registration/EasiRegistration">https://web.cdslindia.com/myeasi/Registration/EasiRegistration</a></p> <p>4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page or click on <a href="https://evoting.cdslindia.com/Evoting/EvotingLogin">https://evoting.cdslindia.com/Evoting/EvotingLogin</a>. The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.</p>
Individual Shareholders holding securities in demat mode with NSDL	<p>1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p> <p>2. If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select "Register Online for IDeAS" "Portal" or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></p> <p>3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on</p>



	company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with <b>CDSL</b>	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at 022- 23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with <b>NSDL</b>	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at toll free no.: 1800 1020 990 and 1800 22 44 30

## Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

1. The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com).



2. Click on “Shareholders” module.
3. Now enter your User ID
  - a. For CDSL: 16 digits beneficiary ID,
  - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
  - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4. Next enter the Image Verification as displayed and Click on Login.
5. If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier e-voting of any company, then your existing password is to be used.
6. If you are a first-time user, follow the steps given below:

	<b>For Physical shareholders and other than individual shareholders holding shares in Demat.</b>
PAN	Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Depository Participant are requested to use the sequence number sent by RTA or contact RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth in (dd/mm/yyyy) format as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository, please enter the member id/folio number in the Dividend Bank details field.

- vi. After entering these details appropriately, click on “SUBMIT” tab.
- vii. Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- viii. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- ix. Click on the EVSN for the relevant Mediaone Global Entertainment Limited on which you choose to vote.



x. On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

xi. Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

xii. After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

xiii. Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

xiv. You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

xv. If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

xvi. **Additional Facility for Non – Individual Shareholders and Custodians – For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves in the “Corporates” module.

- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).

- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

- The list of accounts linked in the login should be mailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) and on approval of the accounts they would be able to cast their vote.

- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

- Alternatively, Non-Individual shareholders are required to send the relevant Board Resolution/Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at their email address, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.



**PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL ADDRESSES ARE NOT REGISTERED WITH THE DEPOSITORIES FOR OBTAINING LOGIN CREDENTIALS FOR E-VOTING FOR THE RESOLUTIONS PROPOSED IN THIS NOTICE:**

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card),AADHAR (self-attested scanned copy of Aadhaar Card) by [kandhimathi@cameoindia.com](mailto:kandhimathi@cameoindia.com)
2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

**INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:**

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 10 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at



contact@mediaoneglobal.in . The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 10 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number contact@mediaoneglobal.in these queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com.

xvii. The Company has appointed Smt. Lakshmi Subramanian, Practicing Company Secretary, to act as the Scrutinizer, for conducting the scrutiny of the votes cast and she has communicated her willingness to be appointed.

The Scrutinizer, after scrutinising the votes cast during the AGM and through remote e-voting, will not later than three days of conclusion of the Meeting, make a consolidated scrutinizer's report and submit the same to the Chairman. The results declared along with the consolidated scrutinizer's report shall be placed on the website of the Company contact@mediaoneglobal.in and CDSL website. The results shall simultaneously be communicated to the Bombay Stock Exchange Limited.

Place: Chennai

Date: 05.09.2025

By Order of Board of Directors  
For Mediaone Global Entertainment Limited

Sd/-  
Suryaraj Kumar  
Managing Director  
DIN: 00714694



**EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013:**

The following statements sets out all material facts relating to the Special Business mentioned in the accompanying Notice:

- **TO APPROVE THE REGULARISATION OF MR. VIJAY KUMAR SWAMI(DIN: 06374862) AS NON-EXECUTIVE INDEPENDENT DIRECTOR OF THE COMPANY**

The Board of Directors of the Company at its meeting held on **17th January, 2025** had appointed **Mr. Vijay Kumar Swami (DIN: 06374862)** as an Additional Director in the capacity of **Non-Executive Independent Director**, subject to the approval of the Members.

The Company had received a declaration from him confirming that he met the criteria of independence under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, along with his consent to act as Director. The Nomination and Remuneration Committee had recommended, and the Board had approved, his appointment.

In the opinion of the Board, **Mr. Vijay Kumar Swami** possessed the requisite qualifications, experience and expertise and fulfilled the conditions for appointment as an Independent Director. The Board accordingly recommended the resolution for approval of the Members as a **Special Resolution**.

Except the appointee, none of the Directors, Key Managerial Personnel or their relatives were concerned or interested in the resolution set out at Item No. 3 of this Notice.

- **APPOINTMENT OF MRS. N. SRIVIDHYA, A PEER REVIEWED PRACTICING COMPANY SECRETARY AS THE SECRETARIAL AUDITOR OF THE COMPANY:**

SEBI vide its notification dated December 12, 2024, amended the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). As per the amended regulations, Listed Companies are now required to obtain Shareholders' approval, in addition to Board approval, for the appointment of Secretarial Auditor. The appointed Secretarial Auditor must be a Peer-Reviewed Practicing Company Secretary and must not have any disqualifications as prescribed by the SEBI. Additionally, any association of the individual or firm as the Secretarial Auditor of the listed entity prior to March 31, 2025, shall not be considered for the purpose of calculating the tenure under the said Regulation.



Pursuant to the above requirement, the Board at its meeting held on 28<sup>th</sup> May 2025, considering the experience and expertise and based on the recommendation of the Audit Committee, has proposed to the Members of the Company the appointment of Mrs.

N. Srividhya, (Membership No: A34428; COP No: 14058) a Peer-Reviewed Practicing Company Secretary as the Secretarial Auditor of the Company for a period of Five (5) consecutive financial years, i.e. from financial year 2025-26 to financial year 2029-30 in terms of Regulation 24A of the SEBI (Listing Regulations) and SEBI Circular No. SEBI/ HO/CFD/CFD-PoD-2/CIR/P/ 2024/185 dated December 31, 2024 ("SEBI Circular") read with provisions of Section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

### **Brief Profile**

Mrs. N. Srividhya, (Membership No: A34428; COP No: 14058) Practicing Company Secretary as the Secretarial Auditor of the Company as per Section 204 of the Companies Act, 2013 and Regulation 24A of Listing Regulations from the financial year 2025-26 for a period of 5 consecutive years

**Details as per Regulation 36(5) of the SEBI Listing Regulations are as follows.**

Proposed fees payable to the Secretarial Auditor along with terms of appointment	The Secretarial Audit fees plus applicable taxes and other out-of-pocket expenses in connection with the Secretarial Audit for the financial year ending March 31, 2026 and for subsequent year(s) of her term will be such fees as determined by the Board, on recommendation of Audit Committee.
Basis of recommendation for appointment including the details in relation to and credentials of the Secretarial Auditor	Considering her qualifications and extensive experience, the Board of Directors on recommendation of the Audit Committee recommends the appointment of Mrs. N. Srividhya, (Membership No: A34428; COP No: 14058) a Peer-Reviewed Practicing Company Secretary as the Secretarial Auditor of the Company for a period of Five (5) consecutive financial years, i.e. from financial year 2025-26 to financial year 2029-30

The appointment is subject to Members approval at the Annual General Meeting. Accordingly, the approval of the Members is being sought for this proposed appointment.

None of the Directors, Key Managerial Personnel (KMP), or their respective relatives have any financial or other interest in the proposed resolution.



The Board seeks for the approval of the Members for passing of the resolution as set out at Item No. 04 of this Notice as an Ordinary Resolution.

Place: Chennai

Date: 05.09.2025

By Order of Board of Directors  
For Mediaone Global Entertainment Limited

Sd/-  
Suryaraj Kumar  
Managing Director  
DIN: 00714694



**ANNEXURE TO NOTICE**

**AS PER REGULATION 36 (3) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARD ON GENERAL MEETINGS (SS-2) ADDITIONAL INFORMATION ABOUT THE DIRECTORS PROPOSED TO BE APPOINTED/ RE-APPOINTED.**

<b>Name of the Director</b>	Mr. Suryaraj Kumar
<b>DIN</b>	00714694
<b>Age &amp; Date of Birth</b>	70 Years & 26/01/1955
<b>Date of Original Appointment on Board</b>	24/01/2006
<b>Educational Qualifications</b>	Post-Graduation
<b>Experience in Business</b>	Vast experience in media and entertainment business
<b>No. of. Shares held as on 31.03.2025</b>	4,00,637 (2.72%)
<b>No. of. Board Meetings attended during FY 2024-2025</b>	4
<b>Directorship in other Public Companies</b>	Nil
<b>Chairman/Member of Committees of other Public Company</b>	Nil
<b>Relationship with any other Director/KMP of the Company</b>	TRIGON ENGINEERS PRIVATE LIMITED
<b>Whether Promoter/ part of Promoter Group</b>	YES
<b>Whether Independent</b>	NO



<b>Name of the Director</b>	Mr. Vijay Kumar Swami
<b>DIN</b>	06374862
<b>Age &amp; Date of Birth</b>	23/07/1964
<b>Date of Original Appointment on Board</b>	17/01/2025
<b>Educational Qualifications</b>	Post-Graduation
<b>Experience in Business</b>	Experience in media and entertainment business
<b>No. of. Shares held as on 31.03.2025</b>	Nil
<b>No. of. Board Meetings attended during FY 2024-2025</b>	1
<b>Directorship in other Public Companies</b>	Nil
<b>Chairman/Member of Committees of other Public Company</b>	Nil
<b>Relationship with any other Director/KMP of the Company</b>	Nil
<b>Whether Promoter/ part of Promoter Group</b>	Nil
<b>Whether Independent</b>	Yes
<b>Brief Profile and Reasons for Re-appointment</b>	Mr. Vijay Kumar Swami is a seasoned professional with extensive experience in corporate governance, management, and advisory functions, having guided organizations on matters relating to compliance, strategic planning, and sustainable growth. He is known for his independent judgment, ethical standards, and strong understanding of regulatory frameworks, making him well-suited to serve as an Independent Director and contribute meaningfully to the Company's governance and long-term value creation.



# **DIRECTOR'S REPORT**

Dear Shareholders,

Your directors' have pleasure in presenting the 43<sup>rd</sup> Annual Report on the business and operations of your company along with the Audited Financial Statements for the year ended 31st March 2025.

## **FINANCIAL HIGHLIGHTS**

The Financial Results for the year ended 31st March, 2025.

PARTICULARS	2024-25	2023-24 (Rs.)
Total Income	879.29	1982.24
Total Expense	479.27	1607.76
Profit / (Loss) before Taxation	400.02	374.47
Less: Provision for Taxation	-	-
Add/ (Less): Provision for Deferred Taxation	-	-
Less: Income Tax of earlier year	-	-
Net Profit/ (Loss) after Tax:	400.02	374.47

**STATE OF AFFAIRS OF THE COMPANY'S AFFAIRS/ CHANGE IN NATURE OF BUSINESS:**



During the year under review, the Company earned a Net Profit of Rs. 400.02 Lakhs against a Net Profit of Rs. 374.47 Lakhs in the previous year.

There are adequate financial controls commensurate with the size of the organization and with reference to the financial statements; there is no change in the nature of business.

**SHARE CAPITAL:**

The paid-up Equity Share capital of Company as on March 31, 2025 was Rs. 14,72,00,000. No additions or alterations were made during the year.

**DIVIDEND:**

The Board of Directors didn't declare any dividend for the financial year 2024-2025.



**DEPOSITS FROM PUBLIC:**

During the period under review, your Company has neither accepted nor renewed any deposits within the meaning of provisions of Chapter V – Acceptance of Deposits by Companies of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014 ie. Public deposits.

**PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS:**

There has been no loan and guarantees given or made by the Company under Section 186 of the Act, 2013 during the financial year 2024-25.

**TRANSFER OF PROFITS TO RESERVES:**

No amount was transferred to general reserve for the FY 2024-2025.

**PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:**

All the Related Party Transactions entered during the financial year 2024-25 were in the ordinary course of the business and on arm's length basis and the same are reported in the Notes to the Financial Statements. All Related Party Transactions as placed before the Audit Committee were also placed before the Board for review and approval. A statement giving details of all related party transactions were placed before the Audit Committee and the Board of Directors for their review, approval and noting on a quarterly basis.



In line with the requirements of the Act and SEBI Listing Regulations, the Company has formulated a Policy on Materiality of and dealing with related party transactions ("RPT Policy"), which is available on the website of the Company.

No Material Related Party Transactions were entered during the year by your Company. Accordingly, disclosures of Related Party Transactions as required under Section 134(3) of the Act, in form AOC-2 is NOT applicable to the Company.

### **CORPORATE GOVERNANCE:**

Your Company is committed to good corporate governance aligned with the best corporate practices. A separate Report on Corporate Governance in Annexure-III along with Auditor's Certificate on Compliance with the conditions of Corporate Governance is provided as a part of this Annual Report, besides the Management Discussion and Analysis Report.

### **MANAGEMENT DISCUSSION AND ANALYSIS REPORT:**

Management's Discussion and Analysis Report for the year under review, as stipulated under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") is presented in a separate section forming part of the Annual Report.

### **BOARD POLICIES:**

The Company has the following policies which are applicable as per the Companies Act, 2013 and SEBI (LODR) Regulations, 2015 which are placed on the website of the Company

[www.mediaoneglobal.in](http://www.mediaoneglobal.in).

- i. Code of conduct for Board of Directors
- ii. Code of conduct for Senior Management personnel
- iii. Policy of Directors' Appointment and Remuneration



- iv. Nomination & Remuneration Policy
- v. Policy on Related Party Transactions
- vi. Policy on sexual harassment of women at work place (Prevention, Prohibition and redressal) Act, 2013
- vii. Risk Management Policy
- viii. Vigil Mechanism Policy
- ix. Policy for determining Material Subsidiaries.

### **RISK MANAGEMENT POLICY:**

Pursuant to Section 134 of the Companies Act, 2013, the Company has a risk management policy in place for identification of key risks to its business objectives, impact assessment, risk analysis, risk evaluation, risk reporting and disclosures, risk mitigation and monitoring, and integration with strategy and business planning.

The Management identifies and controls risks through a properly defined framework in terms of the aforesaid policy.

### **NOMINATION AND REMUNERATION POLICY:**

Pursuant to Section 178(3) of the Companies Act, 2013, the Board of Directors has framed a policy which lays down a framework in relation to remuneration of Directors, Key Managerial Personnel and Senior Management of the company. The policy also lays down the criteria for selection and appointment of Board Members. The policy and details of Nomination and Remuneration is available on the website of the Company at [www.mediaoneglobal.in](http://www.mediaoneglobal.in).

In accordance with the Nomination and Remuneration Policy, the Nomination and Remuneration Committee has, inter alia, the following responsibilities:



The Committee had formulated the criteria for determining qualifications, positive attributes, and independence of a director and is available in the company website [www.mediaoneglobal.in](http://www.mediaoneglobal.in).

2. The Committee shall identify persons who are qualified to become Director and persons who may be appointed in Key Managerial and Senior Management positions in accordance with the criteria laid down in this policy.

3. Recommend to the Board, appointment, and removal of Director, KMP and Senior Management Personnel.

4. The Board shall carry out evaluations of the performance of every Director, KMP and Senior Management Personnel at regular intervals (yearly).

5. The remuneration/ compensation/ commission etc. to the Managerial Personnel, KMP and Senior Management Personnel will be determined by the Committee and recommended to the Board for approval. The remuneration/ compensation/ commission etc. shall be subject to the prior/ post approval of the shareholders of the Company and Central Government, wherever required.

6. Increments to the existing remuneration/ compensation structure may be recommended by the Committee to the Board which should be within the slabs approved by the Shareholders in the case of Managerial Personnel.

7. Where any insurance is taken by the Company on behalf of its Managerial Personnel, Chief Financial Officer, the Company Secretary, and any other employees for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of the

remuneration payable to any such personnel. Provided that if such person is proved to be guilty, the premium paid on such insurance shall be treated as part of the remuneration.



8. The Non-Executive/ Independent Director has not been paid remuneration by way of fees for attending meetings of the Board or Committee thereof.

9. Commission to Non-Executive/ Independent Directors If proposed may be paid within the monetary limit approved by shareholders, subject to the limit not exceeding 1% of the net profits of the Company computed as per the applicable provisions of the Companies Act, 2013.

#### INTERNAL COMPLAINTS COMMITTEE:

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed thereunder. Internal Complaints Committee ("ICC") is in place for all works and offices of the Company to redress complaints received regarding sexual harassment. The policy on Prohibition Prevention & Redressal of Sexual Harassment is available on the website of the Company at [www.mediaoneglobal.in](http://www.mediaoneglobal.in).

During the Financial Year under review, no complaints with allegation of sexual harassment were filed with the ICC.

Internal Complaint Committee Members:

1. Ms. Saraswathy Gopalan
2. Mr. Timothy Alfred Joseph Moses

The Committee met once in the financial year 2024-25. The Company is committed to provide a safe and conducive work environment to its employees during the financial year. Your directors state that during the financial year 2024-25, there were no cases filed pursuant to the Sexual harassment of Women at workplace (Prevention and Redressal) Act, 2013.



**SUBSIDIARY / JOINT VENTURES / ASSOCIATE COMPANIES**

The Company has subsidiary named M/S Mediaone Global UK Limited and no associates and joint venture companies during the review period .

**COMMISSION RECEIVED BY DIRECTOR FROM HOLDING OR SUBSIDIARY COMPANY:**

None of the directors of the Company are in receipt of any remuneration or commission from any Holding Company or Subsidiary Company under Section 197 (14) of the Companies Act, 2013 during the financial year under review.

**SIGNIFICANT AND MATERIAL ORDERS/ SHOW CAUSE NOTICE PASSED BY THE REGULATORS OR COURTS:**

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations except the following,

- The Company received Final judgement dated 16th June 2022 against the petition/Application No. E.O.C.C. No. 122/2017 from the court of additional Chief Metropolitan Magistrate, Chennai.
- The Company received Final judgement dated 21st June 2022 against the petition/Application No. E.O.C.C. No. 123/2017 from the court of additional Chief Metropolitan Magistrate, Chennai.
- The Company received order dated 28th July 2022 against the petition/Application No.

CA No.87 Sec.441/RD(SR)/2022-23, CA No.88 Sec.441/RD(SR)/2022-23, CA No.89

Sec.441/RD (SR)/2022-23, No.90 Sec.441/RD(SR)/2022-23 No.91



Sec.441/RD(SR)/2022-23, No.92 Sec.441/RD(SR)/2022-23, No.93

Sec.441/RD(SR)/2022-23, No.94 Sec.441/RD(SR)/2022-23, No.96

Sec.441/RD(SR)/2022-23, No.97 Sec.441/RD(SR)/2022-23

from Regional Director, Chennai for the application filed under section 441 of the Companies Act, 2013.

- Lifting of Companies status from “under liquidation” to “active” for filing w.e.f 21-02-2023 vide High Court of Madras order copy dated 25th January 2023 directing Registrar of Companies to lift the liquidation status.

- Initiation of Forensic Audit by Bombay Stock Exchange (BSE) for the period 01.04.2016- 31.03.2022. The Company is yet to receive the Final Order/findings by the authority.

#### **REPORTING OF FRAUDS BY AUDITORS:**

The statutory auditors have reported no instances of fraud under Section 143(12) of the Companies Act, 2013 during this year.

#### **AUDITORS:**

#### **STATUTORY AUDITORS:**

M/s. Vivekanandan & Associates, Chartered Accountant, (Firm Registration Number: 005268S) were appointed as statutory auditor of the company for the term of five years in the 39th Annual General Meeting held on 28th August 2021 and they continue to be the Auditors till 44<sup>th</sup> Annual General Meeting.



**COMMENT ON STATUTORY AUDITOR'S REPORT:**

There are no material qualifications, reservations, remarks or disclaimers made by M/S. Vivekanandan & Associates, Statutory Auditors, in their audit report.

**SECRETARIAL AUDITOR:**

Pursuant to the requirements of Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Mrs. N. Srividhya, Practicing Company Secretary (Membership No. CP 14058) was appointed to conduct the Secretarial Audit for the financial year 2024-2025.

The Secretarial Audit report as received from the Secretarial Auditor is annexed to this report as Annexure I.

**QUALIFICATION IN SECRETARIAL AUDIT REPORT:**

The following explanations are given by your directors in respect of qualifications made by the secretarial auditor of the Company in the secretarial audit report as under,

1. Company will take due action of complying with secretarial standards, LODR, FEMA

regulations and website of the company.

2. The Company is yet to receive the Forensic Audit Report.



**COST AUDITORS:**

Pursuant to notification of Companies (Cost Records and Audit) Rules, 2014 read with Companies (Cost Records and Audit) Amendment rules, 2014, the Company does not fall under the purview of Cost Audit.

**DIRECTORS AND KEY MANAGERIAL PERSONNEL:**

The Board consists of 3 Non-Executive Independent directors and 3 KMP including a managing director, company secretary

During the financial year under review, No changes were occurred in the Board of Directors and Mr. M. Srinivas Kumar designated as Key Managerial Personnel of the Company held the position of Chief financial Officer, stepped down from the position on 08<sup>th</sup> July 2025.

**DIRECTOR'S RE-APPOINTMENT:**

Mr. Suryaraj Kumar (DIN:00714694) who retires from office by rotation and being eligible offers himself for reappointment.

**BOARD EVALUATION:**

Pursuant to the provision of the Companies Act, 2013, a structured questionnaire was prepared after taking into consideration of the various aspects of the Board's functioning, the composition of the Board and its committees, culture, execution and performance of specific duties, obligations, and governance.

The board and the committee were evaluated on various criteria as stated below:

1. Composition of the Board and Committee.



2. Understanding of the Company and its business by the Board.
3. Availability of information to the board and committee.
4. Effective Conduct of Board and Committee Meetings.
6. Monitoring by the Board management effectiveness in implementing strategies, managing risks and achieving the goals.

The Board also carried out the evaluation of directors and chairman based on following criteria:

1. Attendance of meetings.
2. Understanding and knowledge of the entity.
3. Maintaining Confidentiality of board discussion.
4. Contribution to the board by active participation.
5. Maintaining independent judgment in the decisions of the Board

#### **NUMBER OF MEETINGS OF THE BOARD AND BOARD'S COMMITTEE:**

The Board meets at regular intervals to discuss and decide on business strategies/ policies and review the financial performance of the Company. The Board Meetings are pre-scheduled, and a tentative annual calendar of the Board is circulated to the Directors well in advance to facilitate the Directors to plan their schedules.



<b>Meeting</b>	<b>No. of Meetings during the Financial Year 2023-24</b>	<b>Date of the Meeting</b>
Board Meeting	7	28 May 2024 22 July 2024 13 August 2024 17 October 2024 11 November 2024 17 January 2025 01 February 2025
Audit Committee	4	28 May 2024 13 August 2024 11 November 2024 01 February 2025
Nomination & Remuneration Committee	1	28 May 2024 22 July 2024 17 January 2025
Independent Director's Meeting	1	02 February 2025

The interval between two Board Meetings was well within the maximum period mentioned under section 173 of the Companies Act, 2013, and SEBI Listing (Disclosures and Obligations Requirements) Regulations, 2015.

#### **COMPOSITION OF COMMITTEES OF THE BOARD:**



**Audit committee**

- Mr. Timothy Alfred Joseph Moses -Chairperson
- Mr. Suryaraj Kumar -Member
- Ms. Saraswathy Gopalan -Member
- Mr. Saiprasad Kuragayala -Member
- Mr. Vijay Kumar Swami- Member

**Nomination Remuneration committee**

- Mr. Timothy Alfred Joseph Moses -Chairperson
- Ms. Saraswathy Gopalan - Independent Director
- Mr. Saiprasad Kuragayala - Independent Director
- Mr. Suryaraj Kumar -Member
- Mr. Vijay Kumar Swami- Member

**Stakeholders Relationship committee**

- Mr. Timothy Alfred Joseph Moses -Chairperson
- Ms. Saraswathy Gopalan - Independent Director
- Mr. Suryaraj Kumar -Member.

**SEPARATE MEETING OF THE INDEPENDENT DIRECTORS:**



As required under Clause VII of Schedule IV of the Companies Act, 2013, the Independent Directors held a Meeting on 2<sup>nd</sup> February 2025, without the attendance of Non-Independent Directors and members of Management.

#### **FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS:**

The familiarization program is to update the Directors on the roles, responsibilities, rights and duties under the Act and other statutes and about the overall functioning and performance of the Company. The policy and details of familiarization program is available on the website of the Company at [www.mediaoneglobal.in](http://www.mediaoneglobal.in).

#### **INDEPENDENT DIRECTOR'S DECLARATION:**

All Independent Directors have given declarations that they meet the Criteria of independence laid down under Section 149 sub section (6) of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 in respect of financial year ended 31st March, 2025, which has been relied on by the Company and placed at the Board Meeting.

#### **SECRETARIAL STANDARDS:**

In terms of Section 118(10) of the Act, the Company states that the applicable Secretarial Standards i.e., SS-1 and SS-2, issued by the Institute of Company Secretaries of India, relating to Meetings of Board of Directors and General Meetings respectively, have been duly complied with however improvements in certain areas are being made.

#### **WHISTLE BLOWER POLICY/ VIGIL MECHANISM:**

Pursuant to Section 177(9) of the Companies Act, 2013, your Company has established a Vigil Mechanism policy for directors and employees to report concerns about unethical behaviours, actual or suspected fraud, violations of Code of Conduct of the Company etc. The mechanism also provides for adequate safeguards against the victimization of employees who avail themselves of the mechanism and also provides for direct access by the Whistle Blower to the



Audit Committee. It is affirmed that during the Financial Year 2023-24, no employee has been denied access to the Audit Committee. The vigil mechanism policy is also available on the Company's website [www.mediaoneglobal.in](http://www.mediaoneglobal.in).

#### **INTERNAL FINANCE CONTROL SYSTEM AND THEIR ADEQUACY:**

The Company has formulated a Framework on Internal Financial Controls in accordance with Rule 8 (5) (viii) of Companies (Accounts) Rules, 2014, the Company has adequate internal control systems to monitor business processes, financial reporting and compliance with applicable regulations and they are operating effectively.

The systems are periodically reviewed by the Audit Committee of the Board for identification of deficiencies and necessary time-bound actions are taken to improve efficiency at all the levels. The Committee also reviews the observations forming part of internal auditors' report, key issues and areas of improvement, significant processes and accounting policies.

#### **CODE OF CONDUCT FOR DIRECTORS AND SENIOR MANAGEMENT:**

The Board of Directors has adopted a policy and procedure on Code of Conduct for the Board Members and employees of the Company in accordance with the SEBI (Prohibition of Insiders Trading) Regulations, 2015. This Code helps the Company to maintain the Standard of Business Ethics and ensure compliance with the legal requirements of the Company.

The Code is aimed at preventing any wrong doing and promoting ethical conduct at the Board and by employees. The Compliance Officer is responsible to ensure adherence to the Code by all concerned.

The Code lays down the standard of Conduct which is expected to be followed by the Directors and the designated employees in their business dealings and in particular on matters relating to integrity in the workplace, in business practices and in dealing with stakeholders.

All the Board Members and the Senior Management Personnel have confirmed Compliance with the Code.



**CORPORATE SOCIAL RESPONSIBILITY (CSR):**

As per the provision of Section 135 of the Companies Act, 2013, all companies having a net worth of Rs.500crore or more, or a turnover of Rs.1,000crore or more or a net profit of Rs.5crore or more during any financial year are required to constitute a CSR committee and our Company does not meet the criteria as mentioned above, hence the Company has not constituted any Corporate Social Responsibility Committee; and has not developed and implemented any Corporate Social Responsibility initiatives and the provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company.

**EXTRACT OF ANNUAL RETURN:**

The Annual Return in accordance with Section 92(3) of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014, is available on company's website and can be accessed – [www.mediaoneglobal.in](http://www.mediaoneglobal.in).

**PARTICULARS OF EMPLOYEES:**

There are employees falling within the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, details of which are forming part of Financial Statement.

**DISCLOSURE REQUIREMENTS:**

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and is of the view that such systems are adequate and operating effectively.

**RELATED PARTY TRANSACTIONS:**



There are related party transactions during the financial year under review under section 188 of the Companies Act 2013.

**MAJOR THINGS HAPPENED DURING THE YEAR WHICH MADE THE IMPACT ON THE OVERALL WORKINGS OF THE COMPANY & THE MAJOR ACTIONS TAKEN BY THE COMPANY IN THAT RESPECT, SUCH AS COVID-19 PANDEMIC:**

Nil

**DIRECTORS' RESPONSIBILITIES STATEMENT:**

As required under Section 134(3)(C) of the Companies Act, 2013 the Directors hereby state and confirm that they have:

- In the preparation of the annual accounts for the year ended 31st March 2025, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- b) They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent, to give a true and fair view of the state of affairs of the Company at the end of the Financial Year and of the profit and loss of the Company for the year ended on that date.
- c) They have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- d) They have prepared the annual accounts on a going concern basis.



e) They have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and operating effectively.

f) They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

During the year under review, there were no frauds reported by the Auditors on the employees or officers of the Company under section 143(10) of the Companies Act, 2013.

#### **THE CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:**

- CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION:**

The Particulars prescribed by Section 134(3)(m) of the Act read with Rule 8(3) of the Companies (Accounts) Rules, 2014, relating to Conservation of Energy, Technology Absorption was not applicable to Company.

- FOREIGN EXCHANGE EARNINGS AND OUTGO:**

<b>FOREIGN EXCHANGE EARNINGS AND OUTGO</b>	<b>2024-2025</b>	<b>2023-2024</b>
Earning in Foreign Exchange	3,54,00,000	13,59,46,988
Expenditure in Foreign Exchange	Nil	3,24,29,138
CIF Value of imports -Raw Material -Calcium Carbide	NA	NA



**DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE FINANCIAL YEAR UNDER REVIEW:**

There were no applications made nor any proceeding pending under the insolvency and bankruptcy code, 2016 during the year.

**THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:**

During the year under review there was no instance of one-time settlement with any Bank or Financial Institution.

**LISTING FEES:**

The Company confirms that it has paid the annual listing fees for the year 2024-25 to the Bombay Stock Exchange.

**ACKNOWLEDGEMENT:**

Your directors take this opportunity to express their sincere gratitude to the encouragement, assistance, cooperation, and support given by the Central Government, the Government of Tamil Nadu during the year. They also wish to convey their gratitude to all the customers, Auditors, suppliers, dealers, and all those associated with the company for their continued patronage during the year.

Your directors also wish to place on record their appreciation for the hard work and unstinting efforts put in by the employees at all levels. The directors are thankful to the esteemed



stakeholders for their continued support and the confidence reposed in the Company and its management.

**CAUTIONARY STATEMENT:**

The statements contained in the Board's Report and Management Discussion and Analysis Report contain certain statements relating to the future and therefore are forward looking within the meaning of applicable securities, laws and regulations. Various factors such as economic conditions, changes in government regulations, tax regime, other statutes, market forces and other associated and incidental factors may however lead to variation.

Date: 05.09.2025

Place: Chennai

**For Mediaone Global Entertainment Limited**

Sd/-

Suryaraj Kumar

Chairman & Managing Director

DIN: 00714694



**Form No. MR-3**

**Secretarial Audit Report for the financial year ended 31.03.2025**

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,

The Members

**MEDIAONE GLOBAL ENTERTAINMENT LIMITED**

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s. Mediaone Global Entertainment Limited** (hereinafter called the company). Secretarial audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended 31<sup>st</sup> March, 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

**We have also examined the following with respect to the new amendment issued vide SEBI Circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 (read with SEBI FAQs dated April 23, 2025) and BSE Circular dated January 2, 2025 (Regulation 24A of SEBI(LODR)**

1. all the documents and records made available to us and explanation provided by **M/s. Mediaone Global Entertainment Limited** ("the Listed Entity"),
2. the filings/submissions made by the Listed Entity to the Stock Exchange,
3. website of the listed entity,



4. books, papers, minute books, forms and returns filed with the Ministry of Corporate Affairs and other records maintained by **M/s. Mediaone Global Entertainment Limited** ("the Company") for the financial year ended on 31<sup>st</sup> March, 2025 according to the provisions as applicable to the Company during the period of audit and subject to the reporting made hereinafter and in respect of all statutory provisions listed hereunder:
  1. The Companies Act, 2013 (the Act) and the Rules made there under;
  2. The Securities Contracts (Regulation) Act, 2018 ('SCRA') and the Rules made there under;
  3. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
  4. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
    5. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.
    6. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 as amended from time to time; subject to SEBI investigation
    7. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time; subject to SEBI investigation
    8. The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
    9. Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009
    10. Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003
    11. Securities and Exchange Board of India (Settlement Proceedings) Regulations, 2018 and circulars/ guidelines issued thereunder;
    12. Securities and Exchange Board of India Vide Circular no: CIR/CFD/CMD1/27/2019 dated February 08, 2019.



**We hereby report that**

1. The Listed Entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except the observations mentioned below.
2. The Listed Entity has maintained proper records under the provisions of the above Regulations and circulars/guidelines issued thereunder in so far as it appears from our examination of those records.
3. **Actions have been taken against the listed entity on few events by stock exchange under the aforesaid acts/regulations/ circulars/ guidelines issued thereunder as specifically mentioned in 24A Audit Report and take it as read along with this report:**
  1. Non-compliance with Regulation 18 & 19 of SEBI (LODR) Regulations, 2015 for period ended September 2024, December 2024 & March 2025– Fine levied was paid by the Company. However Committee has been re-constituted properly and the company has complied with the regulations w.e.f. 17<sup>th</sup> January 2025
  2. Non-compliance under Regulation 17(1C)(a) of SEBI (LODR) Regulations, 2015 for Non – Regularization of an additional director within 3 months from the date of his appointment.
  3. Non – Compliance under Regulation 33 of SEBI (LODR) Regulations 2015 , related to non-submission of financial results within prescribed time for the period ended June 2024 , September 2024 and December 2024 – Fine levied was paid by the Company.
  - 4.

**We have also examined the compliance with the applicable clauses of the following:**

5. The Listing Agreements entered into by the Company with the Stock Exchanges, where the Securities of the Company are listed and the uniform listing agreement with the said stock exchanges pursuant to the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
6. Secretarial Standards with respect to Meetings of Board of Directors (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India.



**In our opinion and as identified and informed by the Management, the following laws are specifically applicable to the Company:**

7.	The Indian Copyright Act,1957
8.	The Trademarks Act,1999
9.	The Cinematograph Act,1909
10.	The Indian Contract Act,1872
11.	Intellectual Property Rights related laws

**It is reported that during the period under review, the Company has been regular in complying with the provisions of the Act, Rules, Regulations and Guidelines, as mentioned above, except:**

1. The Company is yet to improve in Secretarial Standard in certain areas.
2. The Company is yet to strictly comply with SEBI (LODR) Regulations, 2015 among other deviations as observed in 24A Audit filed with Bombay Stock Exchange.
3. The Company has a functional website however improvement is suggested.
4. There was Delay in the filing of few forms with the Registrar of Companies.
5. Initiation of Forensic Audit by Bombay Stock Exchange (BSE) for the period 01.04.2016-31.03.2022. The Company is yet to receive the Final Order/findings by the authority.

**We further report that there were no actions/events in the pursuance of**

1. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
2. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021
3. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018
4. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
5. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings.



6. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

We further report that, based on the information provided by the Company, its officers and authorized representatives subject to SEBI investigation on the accounts and transaction of the company, in our opinion, adequate systems and control mechanism exist in the Company to monitor and ensure compliance with other applicable general laws including Human Resources and Labour laws.

We further report that the compliance by the Company of applicable financial laws, like direct and indirect tax laws, has not been reviewed in this Audit since the same have been subject to review by Statutory financial auditor and other designated professionals.

**We further report that**

The Board of Directors of the company is constituted with Executive Directors, Non-Executive Directors and Independent Directors. During the period under review, there were changes in the Board of Directors as mentioned below.

Notices is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were delivered and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

**We further report that during the audit period the following events which have a major bearing on the Company`s affairs have occurred:**

- Initiation of Forensic Audit by Bombay Stock Exchange (BSE) in connection with the ongoing investigation on Eros International Limited and appointment of M/S. SKVM & Co as the auditor for the same. The Company is yet to receive the Final Order/findings by the authority.
- Mr. M. Srinivas Kumar has tendered his resignation from the position of Chief Financial Officer of the Company, with effect from 08<sup>th</sup> July 2024.



- Mr. Suryaraj Kumar (DIN: 00714694), Managing Director of the Company, has been appointed as the Chairman/Chairperson of the Company with immediate effect, pursuant to the resolution passed at the Board Meeting held on 11th November 2024.
- Mr. Vijay Kumar Swami (DIN: 06374682) has been appointed as an Additional Director in the capacity of a Non-Executive Independent Director with effect from 17th January 2025, as approved by the Board of Directors. The regularization of his appointment is pending approval of the shareholders at the ensuing General Meeting.

**We further report except as given below, no other material events have been occurred during the period after the end of the Financial Year and before the signing of this Report:**

- The Company has received an investigation notice dated 21st August 2025 from the Ministry of Corporate Affairs under Section 210(10)(c) of the Companies Act, 2013

Place: Chennai

Date: 05-09-2025

N.Srividhya

Practicing company secretaries

Membership No: A34428

CP No. 14058

Peer review certificate No.829/2020

Unique code P2004TN081200

UDIN: A034428G001188031



**ANNEXURE - A**

To,  
The Members  
**MEDIAONE GLOBAL ENTERTAINMENT LIMITED**

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on the random test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on a random test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Place: Chennai  
Date: 05-09-2025

N.Srividhya  
Practicing company secretaries  
Membership No: A34428  
CP No. 14058  
Peer review certificate No.829/2020  
Unique code P2004TN081200  
UDIN: A034428G001188031



## **MANAGEMENT DISCUSSION AND ANALYSIS REPORT**

(Pursuant to Regulation 34(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

### **Industry Structure and Developments**

The global film industry comprises the creation, production, distribution, and exhibition of films across varied platforms. It continues to evolve rapidly in response to advancements in technology, digital transformation, and changing consumer viewing preferences.

The Company remains committed to staying ahead of industry shifts through strategic investments in new technologies and the development of innovative approaches to connect with audiences. It is also focused on promoting diverse and inclusive content that resonates with a wider demographic.

Key developments impacting the film industry in recent years include:

7. Proliferation of digital distribution platforms enabling wider reach.
8. Exponential growth of streaming services creating newer distribution channels.
9. Emergence of immersive technologies such as Virtual Reality (VR) and Augmented Reality (AR).
10. Growing demand for diverse, inclusive, and region-specific content.

These industry trends are expected to shape the future of filmmaking, and our Company is poised to leverage them effectively by delivering high-quality, meaningful, and commercially viable content.

### **Opportunities and Threats**

#### **Opportunities:**

11. Expanding global market for films and content-driven projects.
12. Technological innovations (VR/AR) enabling enhanced audience engagement.
13. Rising dominance of OTT and streaming platforms offering alternative revenue streams.

#### **Threats:**

14. Decline in traditional theatrical releases owing to digital adoption.
15. Piracy impacting legitimate revenue streams.
16. Escalating production and marketing costs.

### **Risks and Concerns**

The film industry is inherently exposed to a range of risks and uncertainties, such as:



17. **Price Competition:** High levels of competition necessitate price reductions, which can adversely impact profitability.
18. **Piracy:** Widespread piracy continues to erode potential revenues for producers and distributors.
19. **Audience Fragmentation:** With multiple viewing platforms, reaching a unified mass audience has become challenging.
20. **Evolving Consumer Preferences:** Constantly shifting audience tastes make it difficult to predict commercial success.

The Company's primary concern remains intense price competition, which pressures margins. To mitigate these challenges, the Company is pursuing the following strategies:

21. **Differentiation of Services:** Emphasizing quality, creativity, and superior service delivery to stand out from competitors.
22. **Market Expansion:** Venturing into newer markets with relatively lower competition and collaborating through strategic alliances.
23. **Technology Investments:** Deploying advanced technologies to optimize costs, improve production efficiency, and enhance audience experience.

The Company believes these measures will help sustain its competitive edge, protect profitability, and strengthen its position in the evolving film industry landscape.



**CERTIFICATE OF COMPLIANCE WITH THE CORPORATE GOVERNANCE REQUIREMENT UNDER THE LISTING REGULATIONS**

To,  
The Members of Mediaone Global Entertainment Limited

- a. The Certificate is issued in accordance with the terms of my engagement letter dated 28<sup>th</sup> May 2025.
- b. I, Ms. N. Srividhya, Practicing Company Secretary, Chennai, have examined the compliance of conditions of Corporate Governance of M/s. Mediaone Global Entertainment Limited ('the Company'), for the year ended 31st March 2025, as stipulated in Regulations 17-27, clauses (b) to (i) and (t) of Regulation 46(2), and para C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), as amended, pursuant to the Listing Agreement of the Company with the Stock Exchanges. I have obtained all the information and explanation that to the best of my knowledge and belief, were necessary for certification.

**Management Responsibility**

The compliance with the conditions of Corporate Governance is the responsibility of the Management. This responsibility includes designing, implementing, and maintaining the operating effectiveness of internal control procedures to ensure compliance with the conditions of Corporate Governance stipulated in the SEBI Listing Regulations.

**Auditor's Responsibility**

Pursuant to the requirements of the Listing Regulations, my responsibility is to express a reasonable assurance in the form of an opinion as to whether the Company has complied with the conditions of Corporate Governance. My responsibility is limited to examining the procedures and implementation process adopted by the Company for ensuring compliance with the conditions of corporate governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

During the course of examination of the books of account, records, documents, and explanations provided by the management, and based on the information made available, I have observed that while the Company has generally complied with the requirements of Corporate Governance under the applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following instances of non-compliance/deviations were noted:



24. **Board and Committee Composition** – The composition of the Board of Directors and its Committees was not in conformity with the prescribed requirements until 17th January, 2025. However, after this date, the Company has regularized the composition in line with the applicable provisions.
25. **Stakeholders' Relationship Committee** – The Stakeholders' Relationship Committee did not hold any meeting during the financial year 2024-25, which is not in line with the requirements under the SEBI (LODR) Regulations, 2015.
26. **Appointment of Key Managerial Personnel** – The Company is yet to appoint a Chief Financial Officer (CFO), who is a mandatory Key Managerial Personnel under Section 203 of the Companies Act, 2013.

### Material Subsidiaries

On my examination, I observed that the company has no material subsidiaries.

### Opinion

Based on my examination of the relevant records and according to the information and explanations furnished, as well as the representations provided by the Management, in my opinion and to the best of my knowledge and belief, the Company has complied with the conditions of Corporate Governance as stipulated in Regulations 17 to 27, clauses (b) to (i) and (t) of Regulation 46(2), and para C, D and E of Schedule V of the Listing Regulations during the year ended March 31, 2025. I further certify that the Company has generally complied with all the mandatory requirements of Corporate Governance as specified in Schedule II of the said Regulations, however the Company is advised to strengthen its internal compliance monitoring framework and take timely corrective measures to ensure that all applicable provisions of Corporate Governance are complied with in both letter and spirit. Continuous attention towards these compliances will not only mitigate regulatory risks but also enhance stakeholder confidence in the governance practices of the Company.



I state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Date: 05.09.2025

Place: Chennai

**N. Srividhya**

**Practising Company Secretary**

**Membership No. A34428**

**CP No. 14058**

**Peer review certificate No.829/2020**

**Unique code P2004TN081200**

**UDIN:A034428G001188185**



## REPORT ON CORPORATE GOVERNANCE

In accordance with schedule V of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 the report containing details of corporate governance systems and process at Mediaone Global Entertainment Limited as under:

- **Corporate Governance Philosophy:**

The Company defines Corporate Governance as a systematic process by which Companies are directed and controlled to enhance their wealth generating capacity. Since large corporates employ vast quantum of social resources, we believe that the governance process should ensure that these Companies are managed in a manner that meets stakeholders' aspirations and social expectations.

The Basic objective of corporate governance policies adopted by the Company is to attain the highest levels of transparency, accountability and integrity. This objective extends not merely to meet with statutory requirements but also goes beyond them by putting into place procedures and systems, which are in accordance with best practice of governance. Your Company believes that good corporate governance enhances the trust and confidence of all the stakeholders. Good practice in corporate behavior helps to enhance and maintain public trust in Companies and Stock Market.

- **Board of Directors:**

The Company as on date of this report has in all 5 Directors with considerable professional experience in divergent areas connected with corporate functioning.

The Board of Directors of the Company comprises of Executive Director and Independent Directors. In all there are Five Directors, One Promoter cum Whole-Time Director, One Managing Director and three Independent Directors, in that one **Director is yet to be regularised**.

None of the Directors on the Board is a member of more than 10 Committees or Chairman of more than 5 Committees across all the Companies in which he/she is a director.

Composition of the Board of Directors as on the date of this Report is mentioned below:



<b>Sl. No.</b>	<b>Name</b>	<b>Designation</b>	<b>DIN</b>	<b>Promoter/Independent Director</b>
1.	Mr. Suryaraj Kumar	Whole-Time Director	00714694	Promoter
2.	Mr. Timothy Alfred Joseph Moses	Non-Executive-Independent Director	01921176	Independent Director
3.	Ms. Saraswathy Gopalan	Non-Executive-Independent Director	08372677	Independent Director
4.	Mr. Vijay Kumar Swami	Additional Director	06374862	Independent Director
5.	Mr. Saiprasad Kuragayala	Whole-Time Director	06987754	Non-Independent Director

- **Woman Director:**

As required under Section 149 of the Companies Act, 2013 as on date, Ms. Saraswathy Gopalan, Independent Director is the woman Director on the Board of the Company.

- **Board Meetings and Annual General Meeting & Directors' Attendance:**

During the Financial Year 2024-25, the Board of Directors of the Company met 7 times.

<b>S. No</b>	<b>Date of the Board meeting</b>
1.	28.05.2024
2.	22.07.2024
3.	13.08.2024
4.	17.10.2024
5.	11.11.2024
6.	17.01.2025
7.	01.02.2025

The Meetings of the Board were held periodically and 120 days has not lapsed between two meetings as prescribed under Section 173(1) of the Companies Act, 2013.

The details of attendance of each Director at the Board Meetings along with the number of meetings held during the year:



S. No.	Name	Board Meetings		Whether attended AGM held on 26/09/2024
		Entitled to Attend	Attended	
27.	Mr. Suryaraj Kumar	7	7	Yes
28.	Mr. Timothy Alfred Joseph Moses	7	7	Yes
29.	Mr. Saiprasad Kuragayala	7	7	Yes
30.	Ms. Saraswathy Gopalan	7	7	No
31.	Mr. Vijay Kumar Swami	2	2	No

• **Board Procedure:**

The Board has complete access to all the relevant information within the Company. The date and place of the meeting are informed to all the Directors well in advance and the agenda papers are sent to the Board of Directors in compliance with the provisions of the Companies Act 2013, Secretarial Standards and the Listing Regulations. The agenda papers which provide all relevant adequate material information, explanatory notes, etc., are circulated to the Directors to facilitate meaningful, informed and free discussion to recommend inclusion of any other matter in the agenda for discussion.

All Board and Committee meetings are governed by structured agenda notes which are backed by comprehensive background along with the relevant attachments. Senior management of the Company will be invited to attend the Board meetings and provide clarifications as and when required. Minutes of the Board and Committees, resolutions passed by circulations will be circulated to all the Board and Committee members within the time lines prescribed under the Companies Act 2013 and other regulatory guidelines.

• **Director's attendance at the last Annual General Meeting:**

The following Directors of the Company attended the last Annual General Meeting of the Company held on 26<sup>th</sup> September 2024.

Category	Name of the Director
Executive Director	Mr. Suryaraj Kumar



Independent Director	Mr. Timothy Alfred Joseph Moses, Mr. Saiprasad Kuragayala
----------------------	--

The details of the Directors regarding their other Directorship and Membership in Committees in other Companies are as under:

Other Directorship and Membership as on 31.03.2025:

Name of the Director	No. of other Directorship / Partnership /Membership
Mr. Suryaraj Kumar	1. Phantom Digital Effects Limited (Independent Director)
Mr. Timothy Alfred Joseph Moses	1. Navisage Consulting Private Limited 2. Swayambhu Business Portal Private limited.
Ms. Saraswathy Gopalan	Nil
Mr. Saiprasad Kuragayala	1. Creo Tech Solutions Private Limited (Small shareholder's director)
Mr. Vijay Kumar Swami	Nil

• **Disclosure of relationships between directors inter-se:**

None of the directors are related inter-se.

Sl. No.	Name	Designation	No. of Shares held
1.	Mr. Timothy Alfred Joseph Moses	Non-Executive-Independent Director	0



of  held	2.	Ms. Saraswathy Gopalan	Non-Executive- Independent Director	0	• Number shares and convertible instruments by Non-
	3.	Mr. Vijay Kumar Swami	Additional Director	0	

**Executive Directors:**

• **Familiarization Programme:**

Independent Directors are familiarized with their roles, rights and responsibilities in the Company as well as with the nature of industry and Business model of the Company by providing all material information at the time of their appointment as Directors and through presentation of economy & industry overview, key regulatory development strategy and performance which are made to the Directors from time to time. In compliance with the requirements of listing regulations your company has an appropriate program for newly inducted directors and ongoing familiarization programs with respect to the strategy, industry overview, performance, operations of Company, the organization structure and their roles, rights and responsibilities as a director.

The Directors are also encouraged to attend the training programs being organized by various Regulator/bodies/institutions.

Web link: <https://www.mediaoneglobal.net/investors>



- **A chart or a matrix setting out the skills/ expertise/ competence of the board of directors specifying the following:**

In line with Schedule V of the SEBI (LODR) Regulations, 2015, the Board has identified the following core skills, expertise and competencies as required for effective functioning of the Company, and the same are actually available with the Board:

<b>Name of the Director</b>	<b>Designation</b>	<b>Skill/ Expertise/ Competency</b>
Mr. Suryaraj Kumar	Whole-Time Director	Mr. Suryaraj Kumar is the Chairman and Managing Director of Mediaone Global Entertainment Limited, has led this Chennai-based company since January 2006. The company is involved in the production, exhibition, and distribution of films and television programs.
Mr. Timothy Alfred Joseph Moses	Non-Executive-Independent Director	Mr. Timothy Alfred Joseph Moses is a 52-year-old professional. He has over 20 years of experience in the relevant field
Mr. Saiprasad Kuragayala	Executive Director	Mr. K Sai Prasad is a seasoned director with over 23 years of experience across sectors like breweries, financial services, and insurance. Starting his career with KBDL, he has collaborated with notable organizations such as UB, ING Vysya_ Life, ICICI, HDFC, Religare, Reliance, and Mahindra. He excels in setting up organizations and establishing robust processes, driven by passion, optimism, and dedication. His enthusiasm and strategic planning ensure timely completion of tasks and success in his goals. Additionally, he has a keen interest in the movie and_ entertainment industry, developing software for OTT platforms, which led him into this dynamic field.



Ms. Saraswathy Gopalan	Non-Executive-Independent Director	Saraswathy Gopalan is professional & she has over 20 years of experience in the relevant field.
Mr. Vijay Kumar Swami	Additional Director (Independent)	Mr. Vijay Kumar Swami is a 61 year old professional & a film Producer. He has over 20 years of experience in the relevant field.

• **Confirmation on Independence:**

In the opinion of the Board, the Independent Directors meet the conditions specified in the SEBI (LODR) Regulations, 2015 and are independent of the management.

• **Detailed reasons for the resignation of an independent director:**

No Independent Director was resigned during the period under review.

• **BOARD COMMITTEE:**

The Audit Committee, Nomination & Remuneration Committee and the Stakeholders Relationship Committees are constituted with the Independent Directors as the Chairman.

**32. AUDIT COMMITTEE:**

As required under section 177(8), the Audit Committee comprises of 3 Directors of which all the directors are Independent Directors. The Committee was chaired by a Non-Executive Independent Director, with requisite qualification. In the opinion of the Board of Directors, all the members of Audit Committee are financially literate and also have accounting or related financial management experience. The Audit Committee monitors and provides effective observation of the financial control and reporting process, review the financial reporting process, internal audit process, adequacy of internal control systems, review of performance of Statutory Auditors, recommending appointment of Statutory, Internal Auditors, recommending the Audit fees also payment of fees for other services.

The Audit Committee consists of the following members:

Sl. No.	Name	Designation	Independent/Non-Independent	No. of Meeting Attended
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1.	Mr. Timothy Alfred Joseph Moses	Chairperson	Independent	4
2.	Mr. Suryaraj Kumar	Member	Executive	4
3.	Ms. Saraswathy Gopalan	Member	Independent	4
4.	Mr. Sai Prasad Kuragayala	Member	Executive	3
5.	Mr. Vijay Kumar Swami	Member	Independent	1

During the year 2024-25 Four (4) Audit Committee Meetings were held on

S. No	Date of the Board meeting
1.	28.05.2024
2.	13.08.2024
3.	11.11.2024
4.	01.02.2025

All the Members have accounting or related financial management expertise. Chairman is a Non-Executive Independent Director.

The role of Audit Committee and terms of reference specified by the Board to the Audit Committee are the following:

- Review of the Company's Financial reporting process, the financial statements and financial risk managerial policies.
- Review Quarterly, Half – yearly and Annual Financial Accounts of the Company and discuss with Auditors.
- To meet and review with External and Internal Auditors the Internal Control Systems and to ensure their Compliance.
- To review matters as required under the terms of Listing Agreement.
- To investigate matters referred to it by the Board.

• **NOMINATION AND REMUNERATION COMMITTEE:**



The Board has constituted the Nomination and Remuneration Committee with Three Independent Directors to look after the appointment, promotions to the working Directors and Senior Executives of the Company.

- **Composition:**

The Company derived immense benefit from the deliberation of Nomination and Remuneration Committee comprising of the following directors of the Company:

Sl. No.	Name	Designation	Independent/Non-Independent	No. of Meeting Attended
1.	Mr. Timothy Alfred Joseph Moses	Chairperson	Independent	3
2.	Ms. Saraswathy Gopalan	Member	Independent	3
3.	Mr. Saiprasad Kuragayala	Member	Executive	3
4.	Mr. Suryaraj Kumar	Member	Executive	1
5.	Mr. Vijay Kumar Swami	Member	Independent	1

During the financial year Three (3) Nomination and Remuneration Committee meeting held on 28.05.2024, 22.07.2024, 17.01.2025.

- **Terms of Reference**

The terms of reference of the Nomination and Remuneration Committee are as per the guidelines set out in the Listing Agreements with the Stock Exchanges:

Formulation of Policy for Selection and Appointment of Directors and Their Remuneration:

The Nomination and Remuneration Committee discussed and thereafter decided upon the policy for selection of appointment of directors and their remuneration. The highlights of this policy are as follows:

- **Criteria of Selection of Non-Executive Directors**



- a. The Non- Executive Independent Directors shall be of high integrity with relevant expertise and experience so as to have a diverse Board with Directors having expertise in the field of investments in Capital and Debt Market, finance, taxation, law, governance and general management.
- b. In case of appointment of Independent Directors, the Committee shall satisfy itself with regard to the independent nature of the Directors vis-à-vis the Company so as to enable the Board to discharge its functions and duties effectively.
- c. The Committee shall ensure that the candidate identified for appointment as a director is not disqualified for appointment under section 164 of the Companies Act, 2013.
- d. The Committee shall consider the following attributes/ criteria, whilst recommending to the Board the Candidature for appointment as Director.
  - i. Qualification, expertise and experience of the Directors in their respective fields;
  - ii. Personal, Professional or business standing;
  - iii. Diversity of the Board.
- e. In case of re-appointment of Non-Executive Directors, the Board shall take into consideration the performance evaluation of the Director and his engagement level.

- **Remuneration to Directors:**

The Non-Executive Director shall be entitled to receive remuneration by way of sitting fees for participation in the Board/Committee meetings and Commission as detailed hereunder;

I. A Non-Executive Director shall be entitled to receive sitting fees for each meeting of the Board or Committee meeting attended by him/her at his/her discretion of such sum as may be approved by the Board of Directors within the overall limits prescribed under the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014;

II. The Committee may recommend to the Board, the payment of Commission on uniform basis, to reinforce the principles of collective responsibility of the Board.

III. The payment of such commission would be at the discretion of board only and shall not exceed 1% of the net profit of the Company;



IV. The Independent Directors of the Company shall not be entitled to participate in the Stock Option Scheme of the Company, if any, introduced by the Company.

Name of the Director	Remuneration (per annum)	Sitting Fees	Commission	No. of Shares held
Mr. Timothy Alfred Joseph Moses	Nil	-	-	0
Ms. Saraswathy Gopalan	Nil	-	-	0
Mr. Saiprasad Kuragayala	12,00,000	-	-	0
Mr. Suryaraj Kumar	Nil	-	-	2,70,421
Mr. Vijay Kumar Swami	Nil	-	-	0

There are no material pecuniary relationship between the Company and non-executive directors, other than payment of sitting fee.

#### Evaluation of Directors and the Board:

The Company has in place a Board evaluation framework setting out the process and the criteria for the performance evaluation by the Nomination and Remuneration Committee of the Board. The said process is in line with the provisions of the Companies Act, 2013 Listing Regulations and as per the Guidance Note on the Board evaluation issued by SEBI, which formulated the methodology and criteria evaluation of the individual Directors including Independent Directors and Non-Independent Directors, Managing Director, Chairperson, committees of the Board and the Board as a whole.

The performance evaluation is carried out by the Board of Directors on the basis of criteria provided in the evaluation process to the Board as a whole, to Committees of the Board, to Managing Director, evaluation was carried out by the Independent Directors).



During the financial year under review, the Independent Directors met on 18<sup>th</sup> June, 2021 inter alia to:

33. Review the performance of Non-Independent Directors and Board as a whole;
34. Review the performance of the Chairperson of the Company, taking into account the views of executive directors and Non-Executive Directors;
35. Assess the quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

• **STAKEHOLDERS RELATIONSHIP COMMITTEE:**

The Companies Act 2013 and the Listing Regulations requires that Stakeholders Relationship Committee is to be constituted to consider and resolve the grievances of security holders. The Board of the Company has constituted a Stakeholders Relationship Committee with an Independent Director as its Chairman in tune with the Corporate Governance requirements under listing requirements.

The Company derived immense benefit from the deliberation of Stakeholders Relationship Committee comprising of the following Directors of the Company.

Sl. No.	Name	Designation	Independent/ Non-Non-Independent
1.	Mr. Timothy Alfred Joseph Moses	Chairperson	Independent
2.	Mr. Surayaraj Kumar	Member	Executive
3.	Ms. Saraswathy Gopalan	Member	Independent

**Terms of Reference:**

- The Shareholders/ Investor grievances Committee specifically looks into redressing of Shareholder's and Investor's Complaints such as transfer of Shares, Non- receipt of shares, non-receipt of declares dividend, conversion of shares and to ensure expeditious share transfers.
- The Company has no transfer pending at the close of the financial year.



### SEBI Complaints Redressal System (SCORES)

The Investor Complaints are processed in a centralized web-based complaints redress system. The salient features of this system are:

- Centralized database of all complaints
- Online Upload of Action Taken Reports (ATRs) by the concerned Companies
- Online viewing by the investors of action taken on the Complaints and its current

Status.

- **Status of Investor Grievances:**

<b>Name &amp; Designation of Compliance officer</b>	<b>Company Secretary: Govind Anusha</b>  There is no change in Company Secretary during the year.
Number of pending complaints as on 01.04.2024	Nil
Number of Shareholders complaints received during the year 2024-25	Nil
Number of Complaints resolved to the satisfaction of Shareholders	Nil
Number of pending Complaints as on 31.03.2025	Nil

- **General Meeting:**

The particulars of Annual General Meeting held during the last three years are as under:

<b>AGM</b>	<b>Date</b>	<b>Time</b>	<b>Venue</b>	<b>No. of Special Resolution Passed</b>
42 <sup>nd</sup> AGM	26.09.2024	11.30 AM	Mataji Complex, Flat No. 32, Old No. 1/38, New No. 1/38, Wallers Road, 1 <sup>st</sup> Lane, Mount Road, Chennai-600 002	2
41 <sup>st</sup> AGM	14.09.2023	11.30 AM	Mataji Complex, Flat No. 32, Old No. 1/38, New	4



			No. 1/38, Wallers Road, 1 <sup>st</sup> Lane, Mount Road, Chennai-600 002	
40 <sup>th</sup> AGM	10.09.2022	11.30 AM	Mataji Complex, Flat No. 32, Old No. 1/38, New No. 1/38, Wallers Road, 1 <sup>st</sup> Lane, Mount Road, Chennai-600 002	NIL

• **Special Resolution passed in previous three AGMs:**

The Company has passed the following Special Resolutions during the last three Annual General Meetings.

**36. 42<sup>nd</sup> AGM:**

1. Re-designation of Mr. Sai Prasad (DIN: 06987754) from the position of Non-Executive (Independent) director to Executive director.
2. Sale of assets pursuant to the arbitration award issued in favour of Mediaone Global Entertainment Limited.

**3. 41<sup>st</sup> AGM:**

4. To reappoint Mr. Suryaraj Kumar (DIN:00714694) as Managing Director of the company for a period of five consecutive year.
5. To reappoint Mr. Timothy Alfred Joseph Moses (holding DIN: 01921176) as Independent Director of the company for a second term of five consecutive year.
6. Authorization to the Company for Investment/Loan/Guarantees exceeding the Limits (Section 186).
7. To approve power to borrow funds pursuant to the provisions of section 180(1)(c) of the Companies Act, 2013, not exceeding Rs. 500 Crores.



**8. 40<sup>th</sup> AGM:**

9. No Special Resolution was passed in this AGM.

**MEANS OF COMMUNICATION:**

10. The Annual, Half yearly and quarterly results are forthwith being submitted to the Stock Exchanges where shares are listed and are available on their website.
11. Management discussion and analysis forms part of the Annual Report.
12. The annual, half-yearly and quarterly results are regularly submitted to the stock exchanges in accordance with the listing agreement and are published in Trinity Mirror (English) and Makkal Kural (Tamil) newspapers.
13. Website: <https://www.mediaoneglobal.net/investors>

**Postal Ballot during the year 2024-25:**

During the financial year 2024-25, 3(Three) Special Resolution was passed through Postal Ballot dated 12<sup>th</sup> April 2024. The e-voting process commenced on Thursday 14<sup>th</sup> March 2024 (09.00 A.M.) and was open up to the close of working hours at 17.00 hours IST on Friday 12<sup>th</sup> April 2024.

- No Court Convened Meeting of Members was held during the year 2024-25.

**Procedure for Postal Ballot:**

Voting through postal ballot is conducted in compliance to the Section 110 of Companies Act, 2013, read along with Rule 22 of Companies (Management and Administration) Rules, 2014 or as per applicable rules at relevant time. The following is the illustrative steps to conduct the voting through postal ballot:

- Company proceeds to prepare draft of Board resolution, postal ballot notice along with explanatory statement and postal ballot form.
- Obtain consent of the Scrutinizer before the Board Meeting.
- Convene Board meeting to approve the draft documents, appoint Scrutinizer, authorize officer to oversee the entire postal ballot "Calendar of events" process.
- Arrange for printing of address slips, notice, postal ballot forms and self-addressed postage pre-paid envelope (with Scrutinizer's name and address).



- Dispatch of notices to shareholders whose names appear in the Register of members as on a particular date as decided by the Board.
- Place postal ballot notice on the Company's website.
- File copies of postal ballot notice with stock exchange where the Company has listed its securities.
- Put an advertisement in newspapers showing the date of dispatch of postal ballot forms and last date for receipt of the filled-in forms.
- Number of forms received at the registered office of the Company are ascertained by scrutinizer. The company ensure that receipt stamp is put on the envelope and the same is kept under safe custody. The filled-in forms received after expiry of thirty days from the date of dispatch of notice shall be treated as if reply from the member has not been received.
- The scrutinizer will submit the report on the outcome of the postal ballot procedure to the Chairman.
- Chairman shall declare the result and publish the same in newspapers. Company shall make arrangements to convey the results to the Shareholders and the Stock Exchanges.
- If the resolution is assented to by requisite majority of the shareholders, then it shall have the same effect of a resolution passed in the General Meeting.
- Company shall file the resolution with the ROC within 30 days of passing.

**The Special Resolutions passed are:**

14. Adoption of New Articles of Association of the Company as per the provisions of the Companies Act, 2013.
15. Adoption of New Memorandum of Association as per the provisions of the Companies Act, 2013.
16. Reappointment of Mrs. Gopalan Saraswathy (Din: 08372677), as an Independent Director of the Company.

**Disclosures Subsidiary Company:**

There are no subsidiary Companies.



**General Shareholder Information:**

<b>Particulars</b>	<b>Information</b>
<b>AGM: Day, Date, Time and Venue</b>	Tuesday, 30 <sup>th</sup> September 2025 at 11:30 AM, Through Video Conference (VC)/ Other Audio Visual Means (OAVM) facility
<b>Financial Year</b>	2024-25
<b>Dividend Pay Out Date</b>	No dividend Declared
<b>Date of Book Closure</b>	<b>Wednesday, 24th September 2025 to Tuesday, 30th September 2025 (both days inclusive)</b>
<b>Company's Shares in listed in</b>	Bombay Stock Exchange 25th Floor, P. J. Towers, Dalal Street, Fort, Mumbai City MH IN 400001.
<b>Stock Code-BES Limited</b>	503685
<b>Whether the Securities are suspended from trading</b>	No Average daily number of unique Clients/PAN traded in the scrip in previous 30 days is less than 100.
<b>Registrar and Share Transfer Agent</b>	Cameo Corporate Services Limited Subramanian Building, No.1, Club House Road, Chennai-600 002.
<b>Dematerialization of Shares and Liquidity</b>	The details of Dematerialization of Shares and Liquidity is given below under the head "Dematerialization of Shares and Liquidity"
<b>Outstanding GDRs/ADRs/ Warrants or any convertible instruments conversion date and likely impact on equity</b>	NIL
<b>Commodity Price Risk or Foreign Exchange Risk and Hedging Activites</b>	No Commodity Price risk arose. No foreign Exchange activities done during the year.
<b>Plant locations</b>	NIL
<b>Address for correspondence</b>	Mataji Complex, Flat no. 32, Old no. 1/38, New no 1/38, Wallers road, 1 <sup>st</sup> lane, Mount road, Chennai TN 600002 IN
<b>Listing Fees</b>	Paid



<b>Share Transfer System</b>	The Company's shares are traded on the stock exchange only in electronic mode. Shares in physical form are processed by the Registrar and transfer agents M/s Cameo Corporate Services Limited only after getting approval from the Board and respective committee. The share transfers are registered and returned within the period of 15 days of receipt, if documents are in order. Further, MCA and SEBI has laid down restriction in physical share transfer.
<b>Credit Rating</b>	Not Obtained

### **Dematerialization of Shares and Liquidity:**

As on 31<sup>st</sup> March, 2025, out of total 1,47,20,000 equity shares of the Company 1,45,56,713 shares representing 98.89 % of total shares have been dematerialized. The detailed breakup of Shares as on 31<sup>st</sup> March, 2024 as is follows:

### **Distribution of Shareholding as on 31<sup>st</sup> March, 2025**

**Total Nominal Value- Rs. 14,72,00,000**

Nominal Value of each equity share-Rs. 10 Each.

**Total Number of Equity Shares-1,47,20,000**

<b>Type of Shareholder</b>	<b>No. of Shareholder</b>	<b>Total No. of Shares held</b>	<b>No. of Shares held in Demat</b>	<b>Percentage of Holding</b>
Individual-Promoter	2	78,24,880	78,24,880	53.16%
Public Shareholder	2917	68,95,120	67,31,833	46.84%
<b>Total</b>	<b>2919</b>	<b>1,47,20,000</b>	<b>1,45,56,713</b>	<b>100%</b>

### **Other Disclosures:**

- The Company does not have a Risk Management Committee.



- Senior management includes Company Secretary, Ms. Govind Anusha. The Company is yet to appoint Chief Financial Officer of the Company. There are no changes since the close of the previous financial year.
- There are no materially significant related party transactions made by the Company that may have potential conflict with the interests of the Company at large.
- Details of non-compliance by the listed entity, penalties, strictures imposed on the listed entity by stock exchange(s) or the board or any statutory authority, on any matter related to capital markets, during the last three years, is specified in the Secretarial Audit Report of the last three years given by the Practicing Company Secretary of the Company, respectively.
- The Company has a whistle blower policy, available at the Company's website [www.mediaoneglobal.in](http://www.mediaoneglobal.in). The Company affirms that no personnel has been denied access to the audit committee.
- The Company has complied with mandatory requirements and has adopted a few of the non-mandatory requirements for good corporate governance purposes;
- The policy determining material Subsidiary is disclosed in the Company's website [www.mediaoneglobal.in](http://www.mediaoneglobal.in).
- The Related Party Transaction policy is disclosed in the Company's website [www.mediaoneglobal.in](http://www.mediaoneglobal.in).
- The details relating to commodity price risks and commodity hedging activities are not applicable.
- The details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A) are not applicable.
- A certificate from a company secretary in practice that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority, forms part of Annual Report.
- The board has accepted all the recommendation of the committee of the Board which is mandatorily required, in the relevant financial year.
- Total fees for all services paid to the statutory auditor and all entities in the network firm/network entity of which the statutory auditor is a part sum up to Rs. 10 lakhs for the Financial Year under review.



- Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:
  - a. number of complaints filed during the financial year- Nil
  - b. number of complaints disposed of during the financial year- Nil
  - c. number of complaints pending as on end of the financial year- Nil
- Disclosure of 'Loans and advances in the nature of loans to firms/companies in which directors are interested:

As required under regulation 46 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the following information have been duly disseminated in the Company website [www.mediaoneglobal.in](http://www.mediaoneglobal.in).

17. Policy on redressal of sexual harassment of woman at workplace
18. Code of Conduct-Corporate Governance
19. Code of Practices & procedures for fair disclosures of unpublished price sensitive information.
20. Familiarization program for independent directors
21. Policy on disclosure of material events or information
22. Nomination and Remuneration Policy.
23. Policy for determining material subsidiaries
24. Policy on Related Party Transactions
25. Vigil Mechanism/Whistle Blower Policy
26. Preservation of documents & Archival Policy

#### **Disclosure of the Demat Suspense Account:**

The following are the unclaimed shares in the Demat Suspense Account of the Company as at 31st March 2025:



Particulars	Number of Shareholders	Outstanding shares in the Suspense Account
Aggregate number of shareholders and outstanding shares in the suspense account lying at the beginning and end of the year.	NIL	NIL

During the year, there was no movement of shares in the suspense account has taken place and the shares still remain in the suspense account. The shares held in suspense account shall remain frozen till the rightful owners of such shares claim the shares.

#### **CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS**

**(Pursuant to Regulation 34(3) and Schedule V Para C Clause (10)(i) of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015)**

To,

The Members,

**Mediaone Global Entertainment Limited**

Mataji Complex, Flat No. 32, New No 1/38,  
Wallers Road, 1st Lane, Mou, Nt Road,  
Chennai, Tamil Nadu, India, 600002

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Mediaone Global Entertainment Limited** having its registered office at Mataji Complex, Flat No. 32, Old No. 1/38, New No 1/38, Wallers Road, 1st Lane, Mou, Nt Road, Chennai, Tamil Nadu, India, 600002 bearing CIN: L65993TN2002PLC065402 (hereinafter called "**the Company**"), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with



Schedule V Para-C sub-clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the year ended 31<sup>st</sup> March 2025.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal [www.mca.gov.in](http://www.mca.gov.in)) as considered necessary and explanations furnished to me by the Company and its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended on March 31, 2025 have been debarred or disqualified from being appointed or continuing as Directors of the Companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

<b>S. No</b>	<b>Name of the Directors</b>	<b>DIN</b>	<b>Designation</b>	<b>Date of Original Appointment in the Company</b>
1.	SURYARAJ KUMAR	00714694	Managing Director	24/01/2006
2.	SAIPRASAD KURAGAYALA	06987754	Executive director	19/06/2020
3.	TIMOTHY ALFRED JOSEPH MOSES	01921176	Independent Director	12/09/2014
4.	GOPALAN SARASWATHY	08372677	Independent Director	25/02/2019
5.	VIJAY KUMAR SWAMI	06374862	Additional Independent Director	17/01/2025

Ensuring the eligibility for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these, based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.



**Place:** Chennai

**Date:** 05<sup>th</sup> September 2025

**N. Srividhya**

**Practicing Company Secretary**

**Membership No. A34428**

**C.P. No. 14058**

**Peer Review Certificate No.: 829/2020**

**UDIN: A034428G001188152**



## CEO / CFO CERTIFICATION

The Board of Directors

Mediaone Global Entertainment Limited

Chennai,

Mr. Suryaraj Kumar, Executive Director of Mediaone Global Entertainment Limited, on the basis of the review of the financial statements and cash flow statement for the year ended 31st March, 2025 and to the best of my knowledge and belief, hereby certify that:

1. I have reviewed the Balance Sheet, Statement of Profit & Loss and Cash Flow Statement of the Company and all the notes on accounts and the Board's Report and that to the best of our knowledge and belief.
  - a. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
  - b. These statements together present a true and fair view of the company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.
2. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year ended 31st March 2025 are fraudulent, illegal or violative of the Company's code of conduct.
3. We accept responsibility for establishing and maintaining internal controls for financial reporting, we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, those deficiencies in the design or operation of such internal controls of which we are aware and the steps we have taken or purpose to take to rectify these deficiencies.



4. We have indicated to the Auditors and the Audit Committee:

- there have been no significant changes in internal control over financial reporting during the year covered by this report.
- there have been no significant changes in accounting policies during the year and the same have been disclosed in the notes to the financial statements.
- instances of significant fraud in the subsidiary company, of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

Date: 05.09.2025

Place: Chennai

For Mediaone Global Entertainment Limited

Sd/-

Mr. Suryaraj Kumar  
Executive Director



**INDEPENDENT AUDITOR'S REPORT**

**To the members of M/s. Mediaone Global Entertainment Limited**

**Report on the Audit of Financial Statements**

**Opinion**

We have audited the standalone financial statements of M/s. Mediaone Global Entertainment Limited ("the Company"), which comprises the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss (including other comprehensive income), statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its Profit and Other total Comprehensive Income, Changes in Equity and Cash Flows for the year ended on that date.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's



Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with the requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

#### **Information Other than the Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the other information. The other information comprises the Board's report, including Annexure to Board Report, and Shareholders Information but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Responsibility of Management for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income,



changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (Ind AS) specified under Section 133 of the Act, read with relevant rules made thereunder.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has an adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related



safeguards.

### Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
  - c) The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), the Standalone Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - e) On the basis of the written representations received from the directors as on 31st March 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the company and other operating effectiveness of such controls, refer to our separate report in "**Annexure B**".



With respect to the other matters to be included in the Auditors Report in accordance with the requirements of section 197(16) of the Act, as amended:

- I. In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- II. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
  - I. The Company's pending litigations that will have an impact on its financial position has been fully disclosed in the Notes to Accounts.
  - II. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - III. There were no amounts that were required to be transferred to the Investor Education and Protection Fund by the Company.
  - IV. Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned, or invested (either from borrowed funds or any other sources or kind of funds) by the company to or in any other person(s) or entity(is), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
  - V. Management has represented that, to the best of its knowledge and belief, other than as



disclosed in the notes to the accounts no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, and Based on the audit procedures adopted by us, nothing has come to our notice that has caused us to believe that the representations made by the management under sub clause (i) and (ii) above, contain any material Misstatement.

- VI. In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

For **VIVEKANANDAN ASSOCIATES**

Chartered Accountants

(ICAI Regn. No.: 05268 S)

**R. LAKSHMINARAYANAN**

Partner

Place: Chennai

Date: 28/05/2025

Membership No. 204045

UDIN: 25204045BMKOLR3813



## “Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2025:

- 1) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments. There are no intangible assets held by the Company.  
 (b) These Property, Plant and Equipments have been physically verified by the management in a phased manner, at regular intervals, which in our opinion, is reasonable having regard to the size of the company and nature of its business and no material discrepancies between the book records and the physical fixed assets have been noticed.  
 (c) At the end of the financial year, the company did not hold any immovable properties in its own name.  
 (d) The Company have not revalued its Property, Plant and Equipment during the year under review.  
 (e) The Company is not holding any Property, Plant and Equipment under benami names and no proceedings have been initiated during the year or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
  
- 2) (a) As informed to us, the management has conducted physical verification of inventory (including inventory lying with third parties) at reasonable intervals during the year. In our opinion the coverage and the procedure of such verification by the management is appropriate. Discrepancies noticed on such physical verification is less than 10% in aggregate for each class of inventory and have been properly dealt with in the books of account.  
  
 (b) The Company had not availed any working capital loans from banks during the year against the security of the work-in-progress.
  
- 3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships, or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (f) of the Order do not apply to the Company and hence not commented upon.



- 4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of sections 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees, and security.
- 5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 concerning the deposits accepted from the public are not applicable.
- 6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- 7) (a) According to information and explanations given to us and based on our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2025, for more than six months from the date when they became payable. There are payments by the Company towards income tax deducted at source and they filed the returns with a delay due to which the deducted amounts paid by them do not match with the records available with the Income tax department. The reconciliation of the payments made by the company with the figures shown by the Income tax department is in progress.

According to the information and explanation given to us, other than the Income tax as detailed below, there are no amounts payable in respect of Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, that are outstanding on account of any dispute.

Asst Year	Authority with whom dispute is Pending	Amount disputed
2017 – 18	Commissioner of Income Tax (Appeals)	Rs. 19,10,890

- 8) In our opinion and according to the information and explanations given to us, there are no transactions unrecorded previously in the books of account that have been surrendered or



disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, the requirement to report on Clause 3(viii) of the Order is not applicable to the Company.

- 9) The Company has defaulted in the repayment of both interest and principal dues amounting to Rs.60,90,201/- in respect of a loan borrowed from Exim Bank Limited in the past, and the bank had initiated legal action for recovery of the past dues. The same is contested by the Company in the judicial forum and is pending for disposal
- 10) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised money by way of initial public offer or further public offer, including debt instruments and term Loans during the year. The company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year under audit. Accordingly, the provisions of clause 3 (x) (a) and 3(x) (b) of the Order do not apply to the Company and hence are not commented upon.
- 11) (a) During our examination of books and records of the company, carried out following the generally accepted audit procedures performed to report a true and fair view of the standalone financial statements, to the best of our knowledge and belief and as per the information and explanations given by the Management and the representations obtained from the Management, no material fraud on the company by its officers or employees has been noticed or reported during the year.  
  
(b) There is no report under sub-section (12) of section 143 of the Companies Act that has been filed by us in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year. According to the information and explanations given to us and records verified by us, the Secretarial Auditors have not filed report in Form ADT-4 prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.  
  
(c) According to the information and explanations given to us and records verified by us, there are no whistle-blower complaints received by the Company during the year.
- 12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause (xii) of



the Order do not apply to the Company.

- 13) In our opinion and according to the information and explanations given to us, based on verification of the records and approvals of the Audit Committee, the Company complies with Section 177 and Section 188 of the Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the Standalone financial statements as required by the applicable accounting standards
- 14)
  - a) In our opinion and based on our examination, the Company has an internal audit system commensurate with the size and nature of its business.
  - b) The internal audit reports of the Company issued till the date of this audit report, for the period under audit have been considered by us.
- 15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order do not apply to the Company and hence not commented upon.
- 16)
  - (a) In our opinion, and according to the information and explanations given by the management and verified by us, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Accordingly, the requirement to report under clause (xvi) of the Order does not arise.
  - (b) The Company has not conducted any Non-Banking Financial or House Financing activities.
  - (c) The Company is not a core investment company as defined in the regulations made by the Reserve Bank of India. Accordingly, the requirement to report under clause (xvi) of the Order does not arise.
- 17) The Company had not incurred a cash loss in the current year, as well as in the immediately preceding financial year.
- 18) There is no resignation of the statutory auditor during the year under review. Accordingly, the requirement to report under clause 3 (xviii) of the Order does not arise.



- 19) According to the information and explanations given to us and based on the financial ratios, ageing and expected dates of realisation of financial assets and payment

of financial liabilities and other information accompanying the financial statements together with our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as

on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- 20) According to the information and explanations given to us, the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility do not apply to this Company and hence not commented upon.

For **VIVEKANANDAN ASSOCIATES**

Chartered Accountants

(ICAI Regn. No.: 05268 S)

**R. LAKSHMINARAYANAN**

Partner

Place: Chennai

Date: 28/05/2025

Membership No. 204045  
UDIN: 25204045BMKOLR3813



## “Annexure B” to the Independent Auditor’s Report of even date on the Financial Statements of M/s. Mediaone Global Entertainment Limited for the year ended March 31, 2025

### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over the financial reporting of M/s. Mediaone Global Entertainment Limited (“the Company”) as of March 31, 2025, in conjunction with our audit of the IND As financial statements of the Company for the year ended on that date.

### **Management’s Responsibility for Internal Financial Controls**

The Company’s management is responsible for establishing and maintaining internal financial controls based on [for example, “the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India”.] These responsibilities include the design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

### **Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the



Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

## Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding



prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

## Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### Opinion

In my opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, [based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control as stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India].

For **VIVEKANANDAN ASSOCIATES**

Chartered Accountants

(ICAI Regn. No.: 05268 S)

**R. LAKSHMINARAYANAN**

Place: Chennai Partner

Date: 28/05/2025

Membership No. 204045  
UDIN: 25204045BMKOLR3813



**MEDIAONE GLOBAL ENTERTAINMENT LIMITED**  
**BALANCE SHEET AS AT MARCH 31, 2025**

		(Amount in Rupees)	
	Notes	As at 31-03-2025	As at 31-03-2024
<b>ASSETS</b>			
<b>Non-Current assets</b>			
Property, Plant & Equipment	2	1,75,204	2,16,87,371
Capital work-in-progress			
Other intangible assets	2	15,09,85,863	16,35,67,729
Financial assets			
i. Investments			-
ii. Loans	3	6,24,96,404	6,24,96,404
iii. Other Financial Assets			-
Deferred Tax asset		5,76,39,012	5,76,39,012
		<b>27,12,96,483</b>	<b>30,53,90,516</b>
<b>Current Assets</b>			
<b>1) Exhibition</b>			-
<b>2) Distribution</b>			
Inventories	5		-
Financial assets			
i. Trade receivables	6	17,82,66,121	15,07,97,392
ii. Cash and Cash equivalents	7	6,12,947	5,31,642
iii. Loans	8	46,44,839	34,22,504
Current tax assets(Net)			
Other current assets [SUS]			
<b>3) Production</b>		6,30,09,225	5,16,36,393
		<b>24,65,33,132</b>	<b>20,63,87,930</b>
<b>Total Assets</b>		<b>51,78,29,615</b>	<b>51,17,78,446</b>



**MEDIAONE GLOBAL ENTERTAINMENT LIMITED**  
**BALANCE SHEET AS AT MARCH 31, 2025**

(Amount in Rupees)

<b>EQUITY AND LIABILITIES</b>		<b>As at 31.03.2025</b>	<b>As at 31.03.2024</b>
<b>Equity</b>			
Equity share capital	9	14,72,00,000	14,72,00,000
Other equity	10	(45,53,23,738)	(49,53,26,021)
		<u>(30,81,23,738)</u>	<u>(34,81,26,021)</u>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Financial liabilities			
Borrowings	11	<b>35,82,94,914</b>	34,62,97,804
Provisions	12	-	-
Deferred tax liabilities(net)		-	-
Other non-current liabilities	13	40,89,57,349	40,87,74,033
		<u>76,72,52,263</u>	<u>75,50,71,837</u>
<b>Current liabilities</b>			
Financial liabilities			
i. Borrowings	14	-	-
ii. Trade payables		2,48,61,820	3,03,01,491
iii. Other financial liabilities		-	-
Provisions	15	1,23,06,430	1,28,14,309
Other current liabilities	16	2,15,32,840	6,17,16,830
		<u>5,87,01,091</u>	<u>10,48,32,630</u>
Total liabilities		<u>82,59,53,354</u>	<u>85,99,04,467</u>
Total equity and liabilities		<u><b>51,78,29,615</b></u>	<u><b>51,17,78,446</b></u>
Significant accounting policies	1	0	0

See accompanying notes to financial statements  
In Terms of our report of even date

**For Vivekanandan Associates**

**Chartered Accountants**

FRN 005268 S

Sd/-

R. LAKSHMINARAYANAN

Partner

M No. 204045

UDIN:

Date: May 28, 2025

Place: Chennai

**On Behalf of the Company**

Sd/-

**Timothy Alfred Joseph Moses**

Director

DIN - 01921176

Sd/-

**Suryaraj Kumar**

Managing Director

DIN - 00714694



**MEDIAONE GLOBAL ENTERTAINMENT LIMITED**  
**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2025**

		Note No.	Year ended 31-03-2025	Year ended 31-03-2024
I	Revenue from Operations	15	3,72,00,000	19,82,23,514
II	Other Income	16	5,07,29,582	-
III	<b>Total Income</b>		<b>8,79,29,582</b>	<b>19,82,23,514</b>
IV	<b>Expenses:</b>			
	<b>1) Exhibition</b>			
	Cost of material consumed		-	-
	Purchase of stock in trade	17	-	-
	Change in inventories of finished goods, stock-in-trade, work-in-progress	18	(1,13,72,832)	(3,56,18,980)
	Employee benefit expense	19	<b>44,53,776</b>	29,40,027
	Finance costs	20	<b>20,112</b>	4,07,048
	Depreciation and amortisation expense	2	<b>1,30,59,412</b>	1,33,96,019
	Other expenses	21	<b>90,61,124</b>	86,32,167
	<b>2) Distribution</b>		-	-
	<b>3) Production</b>		3,27,05,708	17,10,19,768
	<b>Total expenses</b>		<b>4,79,27,299</b>	<b>16,07,76,049</b>
V	Profit before exceptional items and tax		4,00,02,283	3,74,47,465
VI	Exceptional items			-
VII	Profit before tax		4,00,02,283	3,74,47,465
VIII	Tax expense			
	i) Current tax		-	-
	ii) Tax relating to earlier years			-
	iii) Deferred tax			-
IX	<b>Profit for the year(VII-VIII)</b>		4,00,02,283	3,74,47,465
X	<b>Other comprehensive income</b>			
	A. Items that will not be reclassified to profit or loss:			
	Remeasurements of post employment benefit obligations			-
	Change in fair value of equity instruments			-
	<b>Income tax relating to these items</b>			
	B. Items that will be reclassified to profit or loss:			
	Fair value changes on cash flow hedges			-
	Income tax relating to these items			-
	Other comprehensive income for the year, net of tax			-
XI	<b>Total comprehensive income for the year</b>		<b>4,00,02,283</b>	<b>3,74,47,465</b>
XII	<b>Earnings per equity share</b>			
	<b>Basic &amp; Diluted Earnings per share</b>		<b>2.718</b>	<b>2.54</b>

See accompanying notes to financial statements

In Terms of our report of even date

**For Vivekanandan Associates**

Chartered Accountants

FRN 005268 S

Sd/-

**Timothy Alfred Joseph Moses**

Director

**DIN - 01921176**

Sd/-

**R. LAKSHMINARAYANAN**

Partner

**M No. 204045**

UDIN:

Date: May 28, 2025

Place: Chennai

Sd/-

**Suryaraj Kumar**

Managing Director

**DIN - 00714694**



**MEDIAONE GLOBAL ENTERTAINMENT LIMITED**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025**

(Amount in Rupees)

	Year ended 31-03-2025	Year ended 31-03-2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit Before Tax and Extraordinary Items	4,00,02,283	3,74,47,465
Add:		
Depreciation and Amortisation for the year	1,30,59,412	1,33,96,019
Less: Profit on sale of fixed assets	(5,04,89,582)	-
Interest paid	-	2,61,577
Provision		
Operating Profit before Changes in Working Capital	-	25,72,113
<b>(Increase)/ Decrease in Working Capital</b>		5,11,05,061
Inventories	(1,13,72,832)	(3,56,18,980)
Sundry Debtors	(2,74,68,729)	(9,77,20,860)
Loans and Advances	(12,22,335)	(18,97,504)
Other current assets	-	-
Trade payables	(4,61,31,539)	1,36,03,503
Current Liabilities		5,27,58,958
Other financial liabilities		
	(8,61,95,435)	(6,88,74,883)
Cash generated from operations	(8,36,23,323)	(1,77,69,821)
Direct taxes paid	-	-
<b>Net Cash Flow from Operating Activities (A)</b>	(8,36,23,323)	(1,77,69,821)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(84,75,797)	(1,09,206)
Sale of Fixed Assets	8,00,00,000	-
<b>Net Cash Flow from Investing Activities (B)</b>	7,15,24,203	(1,09,206)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Borrowings:		
Term loan availed/ (repaid)	1,19,97,110	1,95,52,074
Other Non-Current Liabilities	1,83,316	(11,75,222)
Short-Term Borrowings availed/(repaid)	-	-
Finance cost paid	-	(2,61,577)
Dividend and dividend tax paid		
<b>Net Cash Flow from Financing Activities (C)</b>	1,21,80,426	1,81,15,275
<b>Total (A+B+C)</b>	<b>81,306</b>	<b>2,36,248</b>
Cash and Cash Equivalents at the Beginning of the year	5,31,642	2,95,394
Cash and Cash Equivalents at the end of the year	6,12,947	5,31,642
<b>D. Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>81,306</b>	<b>2,36,248</b>

See accompanying notes to financial statements

In Terms of our report of even date

**For VIVEKANANDAN ASSOCIATES**

**Chartered Accountants**

FRN 005268 S

On Behalf of Board of Directors

Sd/-

**R. LAKSHMINARAYANAN**

Partner

**M No. 204045**

UDIN:

Date: May 28, 2025

Place: Chennai

Sd/-

**Suryaraj Kumar**

Managing Director

**DIN - 00714694**

Sd/-

**Timothy Alfred Joseph Moses**

Director

**DIN - 01921176**



**MEDIAONE GLOBAL ENTERTAINMENT LIMITED**  
**Statement of Change in Equity for the year ended MARCH 31, 2025**

**a. Equity Share Capital**

**Rupees**

<b>As at 01-04-2021</b>	14,72,00,000
Change in equity share capital	-
<b>As at 31-03-2022</b>	14,72,00,000
Change in equity share capital	-
<b>As at 31-03-2023</b>	<b>14,72,00,000</b>
Change in equity share capital	-
<b>As at 31-03-2023</b>	<b>14,72,00,000</b>

**b. Other Equity**

Particulars	Reserves & Surplus					
	Retained Earnings	Retained Earnings	Retained Earnings	Retained Earnings	General Reserve	Share Premium
Balance as on 01-04-2020	(87,55,06,893)	(87,55,06,893)	(87,55,06,893)	(87,55,06,893)	35,95,31,498	5,95,00,000
Add: Loss for the year 2020-21	3,74,47,465	3,79,76,091	(4,45,12,895)	(6,97,61,288)	-	-
Add: Additions during the year 2020-21	-	-	-	-	-	-
<b>Balance as on 31-03-2021</b>	<b>(83,80,59,428)</b>	<b>(83,75,30,802)</b>	<b>(92,00,19,788)</b>	<b>(94,52,68,181)</b>	<b>35,95,31,498</b>	<b>5,95,00,000</b>
Add: Loss for the year 2021-22	3,78,09,808	3,74,47,465	3,79,76,091	(4,45,12,895)	-	-
Add: Additions during the year 2021-22	-	-	-	-	-	-
Less: Deductions during the year 2021-22	-	-	-	-	-	-
<b>Balance as at 31-03-2022</b>	<b>(80,02,49,619)</b>	<b>(80,00,83,337)</b>	<b>(88,20,43,697)</b>	<b>(98,97,81,076)</b>	<b>35,95,31,498</b>	<b>5,95,00,000</b>
Less: Profit for the year 2022-23	45,79,304	3,78,09,808	3,74,47,465	3,79,76,091	-	-
Add: Additions during the year 2022-23	-	-	-	-	-	-
Less: Deductions during the year 2022-23	-	-	-	-	-	-
<b>Balance as at 31-03-2023</b>	<b>(79,56,70,315)</b>	<b>(76,22,73,528)</b>	<b>(84,45,96,232)</b>	<b>(95,18,04,985)</b>	<b>35,95,31,498</b>	<b>5,95,00,000</b>
Less: Profit for the year 2023-24	52,52,112	60,19,432	5,36,09,808	3,74,47,465	-	-
Add: Additions during the year 2023-24	-	-	-	-	-	-
Less: Deductions during the year 2023-24	-	-	-	-	-	-
<b>Balance as at 31-03-2024</b>	<b>(79,04,18,203)</b>	<b>(75,62,54,096)</b>	<b>(79,09,86,423)</b>	<b>(91,43,57,520)</b>	<b>35,95,31,498</b>	<b>5,95,00,000</b>
Less: Profit for the year 2025-26	4,00,02,283	52,52,112	45,79,304	3,78,09,808	-	-
Add: Additions during the year 2023-24	-	-	-	-	-	-
Less: Deductions during the year 2025-26	-	-	-	-	-	-
<b>Balance as at 31-03-2025</b>	<b>(75,04,15,920)</b>	<b>(75,10,01,984)</b>	<b>(78,64,07,119)</b>	<b>(87,65,47,711)</b>	<b>35,95,31,498</b>	<b>5,95,00,000</b>



**MEDIAONE GLOBAL ENTERTAINMENT LIMITED**  
**Notes to Balance Sheet for the year ended March 31, 2025**

**2 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS**

Description	Property, Plant & Equipment									Other Intangible		
	Land	Buildings	Plant and Equipment (13.91%)	Plant and Equipment (20%)	Furniture and Fixtures	Vehicles	Office equipment	Computer	Total	Computer Software	Rights	Total intangible assets
	1	2	3	4	5	6	7	8	9	10	11	12
Cost of assets												
<b>Gross carrying value</b>												
as at 01-04-2024	1,16,02,222	2,83,13,667	10,82,942	13,17,518	64,49,106	12,29,095	21,75,821	20,64,089	5,42,34,460	3,88,280	2,01,95,97,342	2,01,99,85,622
Additions	-	23,73,223	22,71,514	11,18,805	27,12,255	-	-	-	84,75,797	-	-	-
Sub total	1,16,02,222	3,06,86,890	33,54,456	24,36,323	91,61,361	12,29,095	21,75,821	20,64,089	6,27,10,257	3,88,280	2,01,95,97,342	2,01,99,85,622
Sales/deletion	1,16,02,222	3,06,86,890	33,54,456	24,36,323	91,61,361	-	-	-	5,72,41,252	-	-	-
<b>Upto 31.03.2025</b>	-	-	-	-	-	12,29,095	21,75,821	20,64,089	54,69,005	3,88,280	2,01,95,97,342	2,01,99,85,622
<b>Depreciation/Amortisation</b>												
Up to 31.03.2024	-	1,88,88,671	6,64,580	13,17,518	63,99,231	12,29,095	21,50,830	18,97,164	3,25,47,089	3,84,808	1,85,60,33,085	1,85,64,17,893
For the year	-	2,07,773	93,541	55,940	1,03,580	-	2,802	13,911	4,77,546	-	1,25,81,866	1,25,81,866
Sub total	-	1,90,96,444	7,58,121	13,73,458	65,02,811	12,29,095	21,53,632	19,11,075	3,30,24,635	3,84,808	1,86,86,14,951	1,86,89,99,759
Withdrawn on assets sold/deleted	-	1,90,96,444	7,58,121	13,73,458	65,02,811	-	-	-	2,77,30,834	-	-	-
<b>Upto 31.03.2025</b>	-	-	-	-	-	12,29,095	21,53,632	19,11,075	52,93,802	3,84,808	1,86,86,14,951	1,86,89,99,759
<b>Carrying value</b>												
<b>As at 30-06-2024</b>												
<b>As at 31-03-2025</b>	-	-	-	-	-	-	22,189	1,53,014	1,75,204	3,472	15,09,82,391	15,09,85,863
<b>As at 31-03-2024</b>	1,16,02,222	94,24,996	4,18,361	-	49,875	-	24,991	1,66,925	2,16,87,371	3,472	16,35,64,257	16,35,67,729



**MEDIAONE GLOBAL ENTERTAINMENT LIMITED**  
**Notes to Balance Sheet for the year ended March, 2025**

<b>4 LOANS</b>	<b>As at 31.03.2025</b>	<b>As at 31.03.2024</b>
(A) Loans and Advances to Related Parties		
(B) Security Deposits(Unsecured, Considered good)	12,44,263	12,44,263
<b>Total (A+B)</b>	<u>12,44,263</u>	<u>12,44,263</u>
<b>(C) Other Loans and Advances</b>		
Unsecured, Considered good	6,12,52,141	6,12,52,141
Income Tax Payments		
<b>Total (C)</b>	<u>6,12,52,141</u>	<u>6,12,52,141</u>
<b>Total (A+B+C)</b>	<u><u>6,24,96,404</u></u>	<u><u>6,24,96,404</u></u>
 <b>5 INVENTORIES</b>		
a) Stock-in-Trade		
Stock of Movies / Serials and Programmes - Rights /		
Stock of Audio / CD Cassettes	31,30,000	31,30,000
(The Stock-in-trade are valued at lower of cost and net realisable value).		
b) Work-in-Progress (WIP)		
Feature Films	5,98,79,225	4,85,06,393
	<u>6,30,09,225</u>	<u>5,16,36,393</u>
 <b>6 Trade Receivables</b>		
Secured, Considered good		
Unsecured, Considered good	17,82,66,121	15,07,97,392
Doubtful		
	<u>17,82,66,121</u>	<u>15,07,97,392</u>
Less: Allowance for bad and doubtful debts		
	<u><u>17,82,66,121</u></u>	<u><u>15,07,97,392</u></u>
 <b>7 Cash And Cash Equivalents</b>		
Balance with Banks in Current accounts	6,12,947	5,29,725
Cash on hand	-	1,917
	<u>6,12,947</u>	<u>5,31,642</u>
 <b>8 Loans - Financial Asset- Current</b>		
Others - Tax Deducted at Source	9,09,339	11,47,504
Unsecured, considered good	37,35,500	22,75,000
	<u>46,44,839</u>	<u>34,22,504</u>



**MEDIAONE GLOBAL ENTERTAINMENT LIMITED**  
Notes to Balance Sheet for the year ended h December 31, 2024

**9 EQUITY SHARE CAPITAL**

**(a) Authorised, issued, subscribed and fully paid up**

Particulars	As at 31.03.2025		As at 31.03.2024	
	Number	Rupees	Number	Rupees
<b>Authorised:</b>				
Equity Shares of Rs.10 each	3,20,00,000	32,00,00,000	3,20,00,000	32,00,00,000
<b>(b) Issued, Subscribed and Fully paid up :</b>				
Equity Shares of Rs.10 each	1,47,20,000	14,72,00,000	1,47,20,000	14,72,00,000
Equity Shares of Rs.10 each				
	<b>1,47,20,000</b>	<b>14,72,00,000</b>	<b>1,47,20,000</b>	<b>14,72,00,000</b>

**(b) Reconciliation of number of equity shares outstanding at the beginning and at the end of the year**

Particulars	As at 31.03.2025		As at 31.03.2024	
Number of shares outstanding as at the beginning of the year	1,47,20,000	14,72,00,000	1,47,20,000	14,72,00,000
Shares issued during the year				
<b>Number of shares outstanding as at the end of the year</b>	<b>1,47,20,000</b>	<b>14,72,00,000</b>	<b>1,47,20,000</b>	<b>14,72,00,000</b>

(c) (i) Rights and preferences attached to equity share

Every shareholder is entitled to such rights as to attend and vote at the meeting of the shareholders to receive dividends distributed and also has a right in the residential interest of the assets of the Company. Every shareholder is also entitled to right of inspection of documents as provided in the Companies Act, 2013.

(ii) There are no restrictions attached to equity shares.

**(d) Shareholder holding more than 5% Equity shares at the end of the year**

Name of the shareholder	% Holding	As at Mar 31, 2025	% Holding	As at Mar 31, 2024
PPG International Limited	51.32	75,54,459	51.32	75,54,459
Sripathee Investments P Ltd	-	-	-	-
BMFI Limited	10.19	15,00,000	10.19	15,00,000
Rollmar Limited	9.51	14,00,000	9.51	14,00,000
General Ventures Limited	7.47	11,00,000	7.47	11,00,000



**MEDIAONE GLOBAL ENTERTAINMENT LIMITED**  
**Notes to Balance Sheet for the year ended March 31, 2025**

<b>10 Reserves and Surplus</b>		
	<b>As at 31-03-2025</b>	<b>As at 31-03-2024</b>
Share Premium	5,95,00,000	5,95,00,000
General Reserve	35,95,31,498	35,95,31,498
Profit & Loss A/c	(87,43,55,237)	(91,43,57,520)
	<b>(45,53,23,738)</b>	<b>(49,53,26,021)</b>

**11 Non-Current Liabilities - Financial Liabilities- Borrowings**

	<b>As at 31-03-2025</b>	<b>As at 31-03-2024</b>
<b>Secured Loans</b>		
From Corporates	22,49,79,940	
(secured by a charge on the film rights owned by the company held in the form of intangible assets)		
Sub-total (A)	<b>22,49,79,940</b>	
<b>Unsecured Loans</b>		
From Managing Director	84,00,000	84,00,000
From Private Financiers	12,49,14,974	33,78,97,804
Sub-total (B)	<b>13,33,14,974</b>	<b>34,62,97,804</b>
Total (A+B)	<b>35,82,94,914</b>	<b>34,62,97,804</b>

**12 Provisions**

	<b>As at 31-03-2025</b>	<b>As at 31-03-2024</b>
	<b>Current</b>	<b>Current</b>
Provision for Gratuity	0	0
	-	-

**13 Other non-current liabilities**

	<b>As at 31-03-2025</b>	<b>As at 31-03-2024</b>
Other Liabilities	40,89,57,349	40,87,74,033
	<b>40,89,57,349</b>	<b>40,87,74,033</b>

**14 Borrowings**

Other Loans and advances		
	-	-

**15 Short-term Provisions**

Salary & Reimbursements	19,38,073	18,51,571
Provision for tax	1,03,68,358	1,09,62,738
	<b>1,23,06,430.23</b>	<b>1,28,14,309</b>

**16 Other current liabilities**

Duties & Taxes	-28,86,307	19,36,931
Others – Advance from customer, Audit fee, Rent, Service tax and TDS	2,44,19,147	5,97,79,899
	<b>2,15,32,840</b>	<b>6,17,16,830</b>



**MEDIAONE GLOBAL ENTERTAINMENT LIMITED**  
**Notes to Statement of Profit and Loss for the year ended March, 31,2025**

<b>15 REVENUE FROM OPERATIONS</b>	<b>Year ended 31.03.2025</b>	<b>Year ended 31.03.2024</b>
(i) Sales/ Services Income	3,72,00,000	19,72,63,514
Other Operative income	5,07,29,582	9,60,000
	<b>8,79,29,582</b>	<b>19,82,23,514</b>
<b>16 OTHER INCOME</b>		
(i) Other non-operative income		
(ii) Discount received	-	-
(ii) Liabilities not payable written back	-	-
(iii) Net gain/loss on sale of assets		
	<b>-</b>	<b>-</b>
<b>17 Purchase of stock in trade</b>		
Rights & Telecast Programs	-	-
	<b>-</b>	<b>-</b>
<b>18 Change in Inventory of Finished Goods</b>		
Opening stock of Finished Goods/ Work-in-Progress	5,16,36,393	1,60,17,413
Closing Stock of Finished Goods/ Work-in-Progress	6,30,09,225	
	<b>-1,13,72,832</b>	<b>1,60,17,413</b>
<b>19 Employee Benefit Expenses</b>		
Salaries & wages	36,34,000	28,59,000
Director Remuneration	7,00,000	-
Staff Welfare Expenses	1,19,776	81,027
	<b>44,53,776</b>	<b>29,40,027</b>
<b>20 Finance Cost</b>		
Bank Charges	20,112	1,45,471
Interest expenses	-	2,61,577
	<b>20,112</b>	<b>4,07,048</b>
<b>21 Other expenses</b>		
Audit Fees	3,50,000	3,50,000
Subscription Fees	17,500	58,193
Audit Fees - Secreterial		-
Rates & Taxes [PROPERTY TAX]	9,762	9,208
Power & Fuel	18,830	38,040
Electricity Charges	1,34,805	1,71,183
Rent, Rates & water tax	6,96,123	6,38,300
Listing fees, court fees	3,75,341	-
Hotel Expenses	4,14,482	1,64,735
water expenses	3,130	3,365
Professional & Consultancy Charges	26,63,508	25,48,704
Legal Charges	15,08,000	18,30,085
Publicity Expenses, Devotional Song Expenses	3,65,080	76,160
Postage & Courier	11,458	1,765
You tube channel Expenses	52,580	42,855
Repairs & Maintenance	26,093	2,25,062
Telephone Expenses	1,48,982	1,54,768
Travelling & Conveyance Expenses, Transportation	8,35,937	5,41,479



Web Designing & Maintenance Expenses	42,372	-
E filing & DSC charges	609	2,500
Business Promotion [GSUITE]	-	86,375
Office Maintenance	45,495	43,580
Commission		600
Retainer Fee		6,69,008
Miscellaneous expenses	12,38,364	7,94,490
Pooja expenses	18,960	13,220
Printing & Stationery	38,713	40,392
Annual Custodial charges	45,000	45,000
	<b>90,61,124</b>	<b>86,32,167</b>



## **MEDIAONE GLOBAL ENTERTAINMENT LIMITED**

### **1. Significant Accounting Policies**

The accounting policies mentioned herein relate to the company's standalone financial statements.

#### **1. Corporate Information**

The Primary business of **MEDIAONE GLOBAL ENTERTAINMENT LIMITED (MOGEL)** is engaged in the production, distribution, and exhibition of films. MOGEL is focused on growing in Film Exhibition (Theatres) through an asset-based ownership model. MOGEL is a BSE-listed company. MOGEL shall develop its primary vertical of asset-based exhibitions and combine them with existing and new activities to build up a major integrated media and entertainment company, which will be based on three central columns, namely,

1. Exhibition
2. Content provider and
3. Content distributors.

MOGEL is headquartered in Chennai.

#### **1.1 Significant Accounting Policies**

##### **1.2 Basis of Preparation of Financial Statements**

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2014] and other relevant provisions of the Act.

The financial statements have been prepared in accordance with the historical cost convention under the accrual basis of accounting, except for certain financial assets and liabilities (as outlined in the accounting policy below), which have been measured at fair value.

##### **1.3 Use of Estimates**

The preparation of financial statements in conformity with the Indian GAPP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities (including contingent liabilities) as of the date of the financial statements and the reported amounts of revenues and expenses for the reporting period. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results could differ from these estimates. Any revisions to accounting estimates are recognized prospectively in the current and future periods.

##### **1.4 Inflation**

Assets and liabilities are recorded at historical cost to the company. These costs are not adjusted to reflect the changing value in the purchasing power of the company.

##### **1.5 Property, Plant, and Equipment**

All items of Property, Plant, and Equipment are stated at the cost of acquisition or installation less accumulated depreciation/ amortization and impairment, if any. Cost includes purchase price, taxes and duties, labour cost, and directly attributable overheads incurred up to the date the asset is ready



for its intended use. However, cost excludes Excise Duty, and Value Added Tax to the extent credit of the duty or tax is availed of.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefit associated with the item flows to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to Profit and Loss during the reporting period in which they are incurred.

## **1.6 Depreciation and Impairment of Assets**

### **(a) Depreciation**

The useful life estimates prescribed in Part C of Schedule II to the Companies Act, 2013, are adhered to, and depreciation is calculated on such assets based on useful life estimates.

Depreciation is charged over the estimated life of the fixed assets on the written-down value method at the rates and in the manner prescribed in Schedule II of the Companies Act, 2013. Items costing less than Rs. 5,000/- are fully depreciated in the year of purchase. For assets purchased/ sold during the year, depreciation is provided on a pro-rata basis.

### **(b) Impairment**

The Company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset or the cash-generating unit ('CGU'). If such recoverable amount of the asset or the CGU to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If at the balance sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the revised recoverable amount, subject to the maximum of the depreciated historical cost.

Commercial films and associated Rights are recorded at the acquisition costs or capitalized costs less accumulated depreciation. Cost includes acquisition and production costs, any direct overhead and capitalized interest. Completed film and associated rights are amortized as a group or individually in the proportion of gross revenues realized, which they bear to management's estimate of the total gross revenues expected to be received. Such revenues can be generated over the lifetime of the rights, but for amortization purposes, the period is limited to the lower of the life of the assets or 10 years.

In respect of intangible assets like rights for the display of feature films through satellite or other modes, the Company amortizes a fixed portion of the cost of rights acquired for the display of films through various media or own production, in the year of the first theatrical release of such films and the balance portion is amortized over a balance license period or based on management estimate of feature revenue potential, as the case may be.

## **1.7 Inventories**

Inventories are valued at cost or net realizable value, whichever is lower. Work-in-progress in respect of own production of movies is stated at cost. Cost comprises movie production expenses incurred,



including salaries to artists and others, and shooting expenses. The cost of production of movies completed and not exploited is valued after considering a provision of 5% of the costs.

#### **1.8 Investments**

Investments expected to mature after twelve months are taken as non-current as long-term investments and stated at cost. Provision is recognized only in case of diminution, which is otherwise only temporary. Investments that are maturing within three months from the date of acquisition are classified as cash equivalents if they are readily convertible into cash. All other investments are classified as current investments/short-term and are valued at lower of cost or net realizable value.

#### **1.9 Employee Benefits**

Contribution to Provident Fund and Earned Leave Encashment are accounted on an actual liability basis. The liability in respect of Gratuity is not provided on an actuarial valuation basis

#### **1.10 Revenue Recognition**

1. Revenue from the theatrical exhibition is accounted for on the sale of tickets. The lease rent receivable on leasing of theatre is accounted as per the terms of agreement entered into with the lessee for receipt of lease rent.
2. Revenue from distribution is recognized based on the agreements entered into. The minimum guarantee is charged off in the year in which the agreement is entered into irrespective of the spillover of the period over which revenue accrues to the enterprise.
3. Revenue from rights is recognized in the period in which agreements are entered into.
4. Revenue from production is recognized based on the nature of agreements – While Minimum Guarantee is recognized on release, for Advance payment-based agreements revenue is recognized over the period in which it accrues to the enterprise.

#### **1.11 Cash Flow Statement**

Cash flow statement is prepared under the Ind AS standard forms part of the financial statements.

#### **1.12 Contingencies and events occurring after the Balance Sheet date: NIL**

#### **1.13 Net Profit or Loss for the period, prior period items, and changes in accounting policies**

(a) Net profit for the period: All items of income and expenses in the period are included in the determination of net profit for the period unless specifically mentioned elsewhere in the financial statements or required by an Accounting Standard.

(b) Prior period items – License Fees paid for acquiring the rights of software for the production of films – Rs.150.00 lakhs.

(c) Changes in accounting policies: There are no significant changes in the accounting policies of the company from that of the previous period.

#### **1.14 Borrowing Cost**

Finance charges in respect of the production of the film is capitalized as part of inventory cost till the time it is ready for release. Interest so capitalized during the period is Nil.

#### **1.15 Segment Reporting**

The Company has identified business segments as its primary segment. Business segments are primarily Exhibition, Distribution, and Production of cinematograph films. Revenues and expenses directly attributable to segments are reported under each reportable segment. All other expenses which are not attributable or allocable to segments have been disclosed as unallocable expenses. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each



reportable segment. All other assets and liabilities are disclosed as unallocable. Fixed assets that are used interchangeably amongst segments are not allocated to primary segments.

#### **1.16 Accounting for Government Grants**

The Company has not received any grants.

#### **1.17 Cash and Cash Equivalents**

For presentation in the cash flows, cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within current liabilities in the balance sheet.

#### **1.18 Trade receivables**

Trade receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

#### **1.19 Taxation**

Tax expenses are the aggregate of the current tax and deferred tax charged or credited in the Statement of Profit and Loss for the year. The current charge for income tax is calculated following the relevant tax regulations applicable to the company.

Deferred tax charge or credit reflects the tax effects of timing differences between accounting income and taxable income for the period. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in the future; however, where there is unabsorbed depreciation or carry-forward losses, deferred tax assets are recognized only if there is virtual certainty of realization of such assets. Deferred tax assets are reviewed at each balance sheet date. Deferred Tax Assets and Liabilities are netted off and disclosed in the balance sheet under the Head "Deferred Tax Assets/Liabilities".

#### **1.20 Provisions and Contingencies**

The Company recognizes provisions when there is a present obligation as a result of a past event, an outflow of resources embodying economic benefits will probably be required to settle the obligation, and a reasonable estimate of the amount of the obligation can be made. In cases where the available information indicates that the loss on the contingency is reasonably possible but the amount of loss cannot be reasonably estimated, a disclosure is made in the financial statements.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current management estimates. If it is no longer probable that the outflow of resources is not required to settle the obligation, the provision is reversed.

A disclosure of contingent liability is made when there is a possible obligation or a present obligation that may but probably will not require an outflow of resources.

When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are not recognized in the financial statements.



# MEDIAONE GLOBAL ENTERTAINMENT LIMITED

## Other Notes forming part of the Financial Statements for the year ended March 31, 2025

- Confirmation of balances relating to sundry debtors, sundry creditors, loans, and advances has not been obtained. The management believes that the values of the loans and advances, sundry debtors (including those which are in dispute), and inventories as stated in the books of accounts are realizable and no further provision is required for the same.
- Segment Reporting:** The Company has identified business segments as its primary segment. Business segments are primarily Exhibition, Distribution, and Production of cinematograph films, and audio and video programs. Revenues and expenses directly attributable to segments are reported under each reportable segment. All other expenses that are not attributable or allocable to segments have been disclosed as unallocable expenses. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. All other assets and liabilities are disclosed as unallocable. Fixed assets that are used interchangeably amongst segments are not allocated to primary segments.

Particulars	For the year ended 31 March 2025			
	Business segments			Total
	Exhibition	Distribution	Production	
	Rs.	Rs.	Rs.	Rs.
Revenue	5,07,29,582 (9,60,000)	Nil (Nil)	3,72,00,000 (19,72,63,514)	<b>8,79,29,582</b> (19,82,23,514)
Inter-segment revenue	- (-)	- (-)	- (-)	- (-)
<b>Total</b>	<b>5,07,29,582</b> <b>(9,60,000)</b>	<b>Nil</b> <b>(Nil)</b>	<b>3,72,00,000</b> <b>(19,72,63,514)</b>	<b>8,79,29,582</b> <b>(19,82,23,514)</b>
Expenses	2,03,21,726 (1,61,30,000)	Nil (Nil)	2,76,05,574 (14,46,46,049)	4,79,27,300 (16,07,76,049)
Segment result	<b>3,04,07,856</b> <b>(-1,51,70,000)</b>	Nil (Nil)	<b>95,94,426</b> <b>(5,26,17,465)</b>	<b>4,00,02,282</b> <b>(3,74,47,465)</b>
Unallocable expenses (net)	-	-		- (0)
Operating income				<b>4,00,02,282</b> <b>(3,74,47,465)</b>
Other income (net)		-	-	Nil (Nil)
Exceptional Items				Nil Nil
Profit/ (Loss) before taxes				<b>4,00,02,282</b> <b>(3,74,47,465)</b>
Tax expense				Nil (Nil)
<b>Net Profit/ (Loss) for the year</b>				<b>4,00,02,282</b> <b>(3,74,47,465)</b>



Particulars	For the year ended 31 March 2025			Total
	Business segments			
	Exhibition	Distribution	Production	
Segment assets	6,26,71,608 (8,48,83,775)	10,34,377 (16,16,135)	39,64,84,218 (36,83,39,525)	46,01,90,203 (45,48,39,435)
Unallocable assets				5,76,39,012 (5,76,39,012)
Total assets				<b>51,78,29,215</b> <b>(51,24.78,447)</b>
Segment liabilities	Nil (Nil)	Nil (Nil)	82,59,53,353 (85,99,04,467)	82,59,53,353 (85,99,04,467)
Unallocable liabilities	Nil (Nil)	Nil (Nil)	Nil (Nil)	Nil (Nil)
Total liabilities				82,59,53,353 (85,99,04,467)

### 3. Disclosures under the Micro, Small, and Medium Enterprises Development Act, 2006

Sundry Creditors include the amount due to SSI as on 31.03.2025 is **Nil** (Previous Year: **Nil**) based on the available information from Micro, Small and Medium Enterprises regarding their registration with Central/ State Government Authorities. The Company has not paid any interest during the year to any micro, small and medium enterprises as defined in the above Act.

(i) The principal amount and interest due thereon remaining unpaid to any supplier as at the end of each accounting year.	Nil	Nil
(ii) The amount of interest paid by the buyer in terms of Section 16 of the Act along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	Nil	Nil
(iii) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Act	Nil	Nil
(iv) The amount of interest accrued and remaining unpaid at the end of each accounting year.	Nil	Nil
(v) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under Section 23 of the MSME Development Act, 2006.	Nil	Nil
4. Foreign Exchange Inflow and Outflow:	<b>2024 -25</b>	<b>2023 - 24</b>
(i) CIF Value for Services (in Lakhs)	Nil	324.29
(ii) Earnings in Foreign Exchange (in Lakhs)	354.00	363.68



5. Managerial remuneration paid during the year - Rs. **NIL** (Previous year: Rs. **NIL/-**)

#### 6. Deferred Tax

Deferred Tax Asset on account of the timing difference of depreciation on fixed assets and distribution rights written off as on 31.03.2025 is Rs. 5,76,39,013/- (Previous Year: Rs. 5,76,39,013/-).

#### 7. Related Party Disclosure:

a) Enterprises in which key Management personnel or their relatives have significant influence

b) Key Management Personnel

I. SURYARAJ KUMAR – Managing Director

II. PPG International Limited – Holding Company

#### Related Party Transactions

##### Transactions with related parties

PARTICULARS	TRANSACTION AMOUNT	NATURE OF TRANSACTION
<b>Key Management Personnel</b>		
SURYARAJ KUMAR	Rs Nil (Rs. Nil) Rs. 84,00,000 (Rs. 84,00,000)	Managing Director remuneration  Amount payable to the Director
Transaction with Holding Company	Rs. Nil (Rs. 7,12,26,610/-) Rs. 4,04,31,818/- (Rs. 4,04,31,818/-)	Export of Services – Contents produced on their behalf. Amount outstanding as at year-end on account of export of services

The figures in brackets are related to previous years.

8. <b>Earnings per Share</b> (Both basic and diluted):	<b>2024 – 25</b>	<b>2023 – 24</b>
Net Profit/(Loss) after Tax for the year (Rs.)	4,00,02,283	3,74,47,465
Weighted No. of equity shares outstanding	1,47,20,000	1,47,20,000
Face value per equity share (Rs.)	10.00	10.00
Loss per Share (Rs.) (Basic and diluted)	2.72	2.54

9. Payment to Auditors

Audit Fees (Current Year)	3,00,000	3,00,000
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Other Matters	Nil	Nil
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10. The Company makes cash payments in respect of Employees' Gratuity as and when the claim arises. However, the liability towards gratuity up to March 31, 2025, is not ascertained as per the provisions of the Payment of Gratuity Act on an accrual basis.

11. Corresponding figures for the previous year have been regrouped/ rearranged, wherever necessary, to make them comparable with those of the current year. The figures are rounded to the nearest rupee.



## 12. Contingent Liabilities

Claims against the company not acknowledged as debts (including civil & customer suits) in the normal course of business (to the extent ascertainable) for Rs. 5,70,00,000 about litigations filed against the company which are pending with various authorities/arbitration, Consumer Dispute Forums, Civil/High courts, claims of service providers not accepted by the company. There is no additional provision other than the amounts due as per books of accounts, created as the Management is confident about the positive outcome of the litigation.

## 13. ADDITIONAL REGULATORY DISCLOSURES AS PER SCHEDULE III OF COMPANIES ACT, 2013

- (i) The Title deeds of Immovable properties are held in the name of the company.
- (ii) The Company does not have any investment property.
- (iii) As per the Company's accounting policy, Property, Plant and Equipment (including Right of Use Assets) and intangible assets are carried at historical cost (less accumulated depreciation & impairment, if any), hence the revaluation-related disclosures required as per Additional Regulatory Information of Schedule III (revised) to the Companies Act, is not applicable.
- (iv) The Company has not granted any Loans or Advances like loans to promoters, Directors, KMPs, and the related parties (As per Companies Act, 2013), which are repayable on demand or without specifying any terms or period of repayments.
- (v) No proceedings have been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- (vi) The Company does not have any sanctioned facilities from banks based on the security of current assets.
- (vii) The Company has adhered to debt repayment and interest service obligations on time. Wilful defaulter-related disclosures required as per Additional Regulatory Information of Schedule III (revised) to the Companies Act, 2013 are not applicable.
- (viii) There are no transactions with the Companies whose names are struck off under Section 248 of The Companies Act, 2013, or Section 560 of the Companies Act, 1956 during the year ended March 31, 2023.
- (ix) The Company has to apply closure of the charges created in favour of the following parties, which are shown outstanding as on March 31, 2025, in the records of the Ministry of Corporate Services, though no amount is payable to the charge holder/s as on March 31, 2025, as per its books of accounts

Name of the Charge holder	Charge Id	Date of Creation	Amount (Rs.)
Reliance Capital Limited	10207839	30/01/2010	4,14,00,000
Reliance Capital Limited	10383172	22/10/2012	4,00,00,000

- (x) The Company does not have any investment in another company and hence reporting on compliance with the number of layers prescribed under clause (87) of Section 2 of the Companies Act, 2013, read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

- (xi) No scheme of arrangement has been approved by the competent authority in terms of Sections 230 to 237 of the Companies Act, 2013.

- (xii) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:



(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or

(b) provide any guarantee, security, or the like to or on behalf of the ultimate beneficiary

(xiii) The Company has not received any funds from any person(s) or entity(ies), including foreign entities (Funding Party), with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

(xiv) The Company has not operated in any cryptocurrency or Virtual Currency transactions

(xv) During the year the Company has not disclosed or surrendered any income other than the income recognized in the books of accounts in the tax assessments under the Income Tax Act, 1961.

#### 14. KEY FINANCIAL RATIOS

S. No	Particulars	As at 31-03-2025	As at 31-03-2024
1	Current ratio (Current Asset/ Current Liabilities)	4.20	1.97
2	Debt-Equity ratio	(0.86)	(0.84)
3	Debt service coverage ratio	NA	NA
4	Return on equity (PAT/ Avg shareholders fund) [Note 1]	27.18%	25.44%
5	Inventory turnover ratio	0.65	5.86
6	Debtors' turnover ratio (Annual turnover/ Average debtors) (Note-3)	0.53	1.94
7	Trade payables turnover ratio (Purchases/ Average trade payables) [Note-4]	1.19	7.28
8	Net capital turnover ratio (Sales/ (Current Asset- Current Liabilities))	0.20	1.95
9	Net profit ratio (PAT/ Sales) [Note 1]	45.49%	18.89%
10	Return on Capital employed (EBIT/ (BV of Equity) [Note 1]	79.73%	(2048.31%)
11	Return on Investment (EBIT/ Total Assets) [Note 1]	N.A.	N.A.

1. The debt-equity ratio increases due to losses in the past year.
2. Debtors' value increased due to lower collection of bills in the current year.
3. Outstanding Liabilities increased due to non-payment due to non-collection of invoiced amounts from debtors during the current year.

For Mediaone Global Entertainment Ltd

For VIVEKANANDAN ASSOCIATES  
Chartered Accountants,  
FRN 005268 S

SD/-  
Suryaraj Kumar  
Managing Director  
DIN - 00714694  
Chennai  
Date: May 28, 2025

SD/-  
Timothy Alfred Joseph Moses  
Director  
DIN - 01921176

SD/-  
R. LAKSHMINARAYANAN  
Partner  
M No 204045  
UDIN: 25204045BMKOLR3813