

## JANAM MULTIMEDIA LIMITED

Registered Office: Building TC/52/3429, Karumom Post, Thiruvallom Road, Kaimanam, Thiruvananthapuram,  
Kerala, India- 695002

CIN: U92100KL2007PLC021625, Phone: 0487-2382962, +91 9846440608 e-mail: info.janam@gmail.com

Web: www.janamtv.org

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### NOTICE TO THE 17<sup>th</sup> ANNUAL GENERAL MEETING

Notice is hereby given that the 17<sup>th</sup> Annual General Meeting of the members of **JANAM MULTIMEDIA LIMITED** will be held at **11.00 A.M. on Tuesday, the 30<sup>th</sup> day of September 2025** at Uday Samudra Leisure Beach Hotel, Samudra Beach, GV Raja Rd, Kovalam, Thiruvananthapuram, Kerala, India 695527 to transact the following businesses:

#### **ORDINARY BUSINESS**

1. To receive, consider and adopt the Audited Balance Sheet as at 31<sup>st</sup> March 2025, the Statement of Profit & Loss and the Cash Flow Statement for the year ended on that date together with Report of the Board of Directors and Auditors thereon.
2. To consider and fit to pass the following resolution as ordinary resolution:  
“**RESOLVED THAT** pursuant to sub-section of section 139 and 142 of the Companies Act, 2013 read with rule 3 of the Companies (Audit and Auditors) Rule, 2014 and other applicable provisions, if any, of the Companies Act, 2013 as amended from time to time or any other law for the time being in force (including any statutory modification or amendment thereto or re-enactment thereof for the time being in force), the consent of the members of the Company be and is hereby accorded to appoint M/s Ranjit Karthikeyan Associates LLP, Chartered Accountants (FRN 006705S/S000104), TC 12/654, LVMRA - 160, "Pranam", Thampuranmukk, Vanchiyoor. P. O, Thiruvananthapuram, Kerala - 695035, India, as statutory auditors of the Company for a period of Three (3) years to hold the office from the conclusion of this Annual general Meeting until the conclusion of Annual general Meeting to be held in the year 2028 on such remuneration plus taxes and reimbursement of out of pocket expenses as may be incurred by them in connection with audit of accounts of the Company, as may be mutually agreed upon between the Board of Directors and the Statutory Auditors.”  
  
“**RESOLVED FURTHER THAT** Mr. Sajeewan, Whole-time Director of the Company be and is hereby severally authorized to sign and execute all such documents and papers as may be required for the purpose and to file the necessary eForms with Registrar of Companies, Kerala and to do all such acts, deeds and things as may considered expedient and necessary in this regard.”
3. To appoint a Director in place of Mr. Krishna Kumar Sivaraman Nair (DIN: 01310532) who retires by rotation as per Article 94 of the Articles of Association of the company and being eligible, offers himself for re-appointment.
4. To appoint a Director in place of Mr. Madhanvan Unni Kottopadathi Payyakkal (DIN: 07642726) who retires by rotation as per Article 94 of the Articles of Association of the company and being eligible, offers himself for re-appointment.
5. To appoint a Director in place of Mr. Karukapurath Sankaramenon Muraleedharan Pillai (DIN: 00256321) who retires by rotation as per Article 94 of the Articles of Association of the company and being eligible, offers himself for re-appointment.
6. To appoint a Director in place of Mr. Manoj Kumar Nair Puthenpurayil Chandrashekharan (DIN: 06552255) who retires by rotation as per Article 94 of the Articles of Association of the company and being eligible, offers himself for re-appointment.
7. To appoint a Director in place of Mr. Radhamohanam (DIN: 08772076) who retires by rotation as per Article 94 of the Articles of Association of the company and being eligible, offers himself for re-appointment.

#### **SPECIAL BUSINESS**

8. **To consider and if thought fit, to pass with or without modification, the following Resolution as an Ordinary Resolution:**

“**RESOLVED THAT** Mr. Polassery Raman Sudhakaran (DIN: 02685096), who was appointed as an Additional Director of the company with effect from 16<sup>th</sup> December 2024 as recommended by the Nomination & Remuneration Committee and approved by the Board of Directors at their meetings held on 15<sup>th</sup> December 2024 and who is holding office up to the date of this Annual General Meeting pursuant to Section 161(1) of the Companies Act 2013, be and is hereby appointed as a director of the Company, who is liable to retire by rotation.”

“**RESOLVED FURTHER THAT**, Mr. Sajeewan, Whole-time Director of the Company be and is hereby authorized to sign, execute any deeds, documents and file with the Registrar of Companies, the required e-form/s, and any other statutory body or if required verification of the situation of the registered office of the Company.”

**9. To consider and if thought fit, to pass with or without modification, the following Resolution as an Ordinary Resolution:**

“**RESOLVED THAT** Mr. Unnikrishnan Vasu (DIN:10806002), who was appointed as an Additional Director of the company with effect from 16<sup>th</sup> December 2024 as recommended by the Nomination & Remuneration Committee and approved by the Board of Directors at their meetings held on 15<sup>th</sup> December 2024 and who is holding office up to the date of this Annual General Meeting pursuant to Section 161(1) of the Companies Act 2013, be and is hereby appointed as a director of the Company, who is liable to retire by rotation.”

“**RESOLVED FURTHER THAT**, Mr. Sajeewan, Whole-time Director of the Company be and is hereby authorized to sign, execute any deeds, documents and file with the Registrar of Companies, the required e-form/s, and any other statutory body or if required verification of the situation of the registered office of the Company.”

**10. To consider and if thought fit, to pass with or without modification, the following Resolution as an Ordinary Resolution:**

“**RESOLVED THAT** Mr. Paramekattil Vipin (DIN: 02812361), who was appointed as an Additional Director of the company with effect from 16<sup>th</sup> December 2024 as recommended by the Nomination & Remuneration Committee and approved by the Board of Directors at their meetings held on 15<sup>th</sup> December 2024 and who is holding office up to the date of this Annual General Meeting pursuant to Section 161(1) of the Companies Act 2013, be and is hereby appointed as a director of the Company, who is liable to retire by rotation.”

“**RESOLVED FURTHER THAT**, Mr. Sajeewan, Whole-time Director of the Company be and is hereby authorized to sign, execute any deeds, documents and file with the Registrar of Companies, the required e-form/s, and any other statutory body or if required verification of the situation of the registered office of the Company.”

**11. To consider and if thought fit, to pass with or without modification, the following Resolution as an Ordinary Resolution:**

“**RESOLVED THAT** Mr. Krishnakumar Koravankuzhi Thevan (DIN: 08527233), who was appointed as an Additional Director of the company with effect from 16<sup>th</sup> December 2024 as recommended by the Nomination & Remuneration Committee and approved by the Board of Directors at their meetings held on 15<sup>th</sup> December 2024 and who is holding office up to the date of this Annual General Meeting pursuant to Section 161(1) of the Companies Act 2013, be and is hereby appointed as a director of the Company, who is liable to retire by rotation.”

“**RESOLVED FURTHER THAT**, Mr. Sajeewan, Whole-time Director of the Company be and is hereby authorized to sign, execute any deeds, documents and file with the Registrar of Companies, the required e-form/s, and any other statutory body or if required verification of the situation of the registered office of the Company.”

**12. To consider and if thought fit, to pass with or without modification, the following Resolution as an Ordinary Resolution:**

“**RESOLVED THAT** Mr. Rajeew Kumar Chellappan Pillai (DIN: 08470290), who was appointed as an Additional Director of the company with effect from 16<sup>th</sup> December 2024 as recommended by the Nomination & Remuneration Committee and approved by the Board of Directors at their meetings held on 15<sup>th</sup> December 2024 and who is holding office up to the date of this Annual General Meeting pursuant to Section 161(1) of the Companies Act 2013, be and is hereby appointed as a director of the Company, who is liable to retire by rotation.”

“**RESOLVED FURTHER THAT**, Mr. Sajeewan, Whole-time Director of the Company be and is hereby authorized to sign, execute any deeds, documents and file with the Registrar of Companies, the required e-form/s, and any other statutory body or if required verification of the situation of the registered office of the Company.”

**By order of Board of Directors of Janam Multimedia Limited**

-Sd/-

**RAJASEKHARAN SREEDHARAN NAIR**  
**Managing Director**  
**DIN: 00168544**

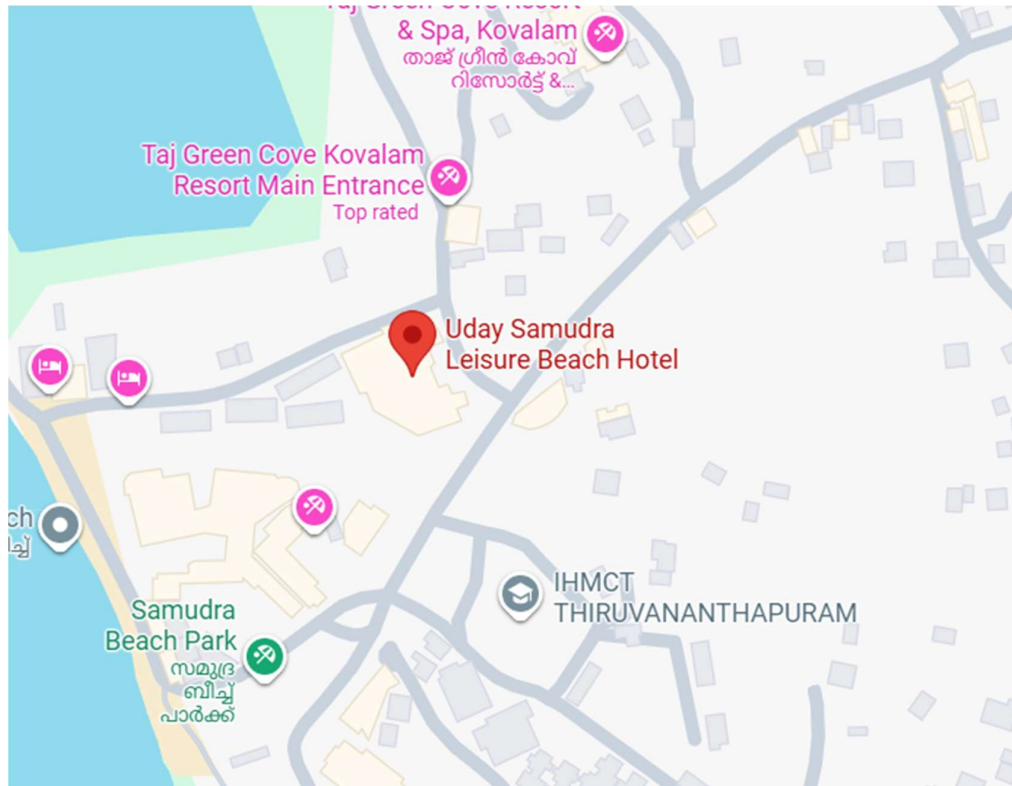
**Place: Thiruvananthapuram**  
**Date: 02.09.2025**

## Notes

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself/herself and the proxy need not be a member of the company. A person can act as a proxy on behalf of a maximum of 50 members and holding in aggregate not more than 10% of the total share capital of the company. A member holding more than 10% of the total share capital of the company carrying voting rights may appoint a single person as proxy, provided that the person does not act as proxy for any other person or shareholder. The instrument appointing a proxy, in order to be effective, shall be deposited at the Registered Office of the company not less than 48 hours before the time fixed for holding the meeting and in default, the instrument of proxy shall not be treated as valid.
2. During the period beginning 24 hours before the time fixed for the commencement of the Annual General Meeting and until the conclusion of the meeting, a member would be entitled to inspect proxies lodged during the business hours of the company, provided that not less than three days' notice in writing is given to the company.
3. Any member intending to propose him or some other member as a director to the vacancy of director vacating at the Annual General Meeting, should give a notice in writing not less than 14 days before the meeting at the registered office of the company signifying the candidature under Section 160 of the Companies Act 2013 along with a deposit of one lakh rupees along with the consent of the candidate in Form DIR-2 at the registered office of the company.
4. Corporate Members are requested to send a duly certified copy of the Board Resolution authorizing their representative(s) to attend and vote on their behalf at the Meeting.
5. Members/proxies should produce the attendance slip at the venue of the meeting.
6. In terms of Section 108 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014 as amended, the Company is providing the 'remote e-voting' (e-voting from a place other than venue of the AGM) facility through Central Depository Services (India) Limited (CDSL) as an alternative, for all members of the Company to enable them to cast their votes electronically, on the resolutions mentioned in the notice of the Extra-Ordinary General Meeting of the Company (the AGM Notice). The detailed instructions specifying how to exercise their right to vote by electronic means (e-voting facility) on any or all of the business specified in the EGM Notice has been attached with notice separately.
7. In terms of Section 101 of the Companies Act 2013 read with Rule 18 of the Companies (Management & Administration) Rules, 2014, a company may give notice through electronic mode addressing to the persons entitled to receive such e-mail as per the records of the company, provided the company shall provide an advance opportunity at least once in a financial year, to the member to register his e-mail address and recorded or to update a fresh e-mail ID and not from the members whose e-mail IDs are already registered. In view of the above, the company hereby requests members who have not updated their e-mail IDs, to update the same with the company/RTA.
8. A Statement setting out the material facts pursuant to Section 102(1) of the Companies Act, 2013 relating to the Business to be transacted at the Meeting is annexed hereto.
9. In accordance with the Companies (Prospectus and Allotment of Securities) Third Amendment Rules, 2018 on 10th September 2018 effective from 02nd October 2018, unlisted public companies need to dematerialise its existing securities and ensure that further issue of securities and transfers are only in dematerialised form. In this regard we have obtained ISIN – INE05R501016 through Central Depository Services Limited (CDSL) and National Securities Depository Limited (NSDL) and appointed BTS Consultancy Services Private Limited, Chennai as Registrar & Transfer Agent. All the shareholders who wish to avail Demat service shall submit a Demat request form to their respective Depository Participant (DP). Shareholders who have no Demat Account should make necessary arrangement to open Demat Account and have to separately follow the process of getting shares dematerialized. Each shareholder who intends to transfer their shares needs to dematerialise such shares before transfer and no share transfer request will be considered by the company unless the shares are in dematerialised form.
10. Shareholders desiring any information as regards are required to write to the Company at least seven (7) days in advance of the meeting so that the information, to the extent practicable, can be made available at the meeting.
11. Under the provisions of Section 72 of the Companies Act, 2013, shareholders(s) is/ are entitled to nominate, in the prescribed manner, a person to whom his/her/their shares in the Company, shall vest after his/her/ their lifetime. Members who are holding shares in physical form and are interested in availing this nomination facility may submit nomination in the prescribed Form SH-13 with the Company/ RTA. In respect of shares held in dematerialised form, member may submit their nomination form with their respective Depository Participants.
12. In case of Joint holders attending the Annual General Meeting, only such Joint holder who is higher in the order of names as per the Register of Members of the Company, will be entitled to vote.
13. With a view to helping us serve the members better, members holding shares in physical form in more than one folio are requested to write to RTA/ Company enclosing their share certificate for consolidation of their holding into one folio.
14. Copies of the financial statements (including Board's report, Auditor's report or other documents required to be attached therewith), including the Notice of AGM and supporting documents are being sent only by e-mail to those members who have registered their e-mail address with the Company/ Registrar and Share Transfer Agent (in respect of shares held in physical form) or with their DP (in respect of shares held in electronic form) and made available to the Company by the Depositories, unless any member has requested for a physical copy of the same in writing or through electronic mode. For members who have not registered their e-mail addresses, physical copies of the AGM Notice are being sent by the permitted mode and the supporting document will be made available at the website of the Company at [www.janamtv.org](http://www.janamtv.org).

15. The Annual Report containing the said documents including Notice of AGM is also available on the Company's website [www.janamtv.org](http://www.janamtv.org) and on the website of CDSL [www.evotingindia.com](http://www.evotingindia.com) from where it can be downloaded. Shareholders may please note that no physical/ hard copy of the aforesaid documents will be sent by the Company.
16. The remote e-voting period begins on Saturday, 27/09/2025 at 09.00 AM and ends on Monday, 29/09/2025 at 05.00 PM. when remote e-voting will be blocked by CDSL. During this period shareholders' of the Company may cast their vote electronically. The Company has fixed 23/09/2024 as the 'cut-off date' for determining voting right of shareholders entitled to participate in the e-voting process.
17. The Voting rights of member shall be in proportion to their shares with the paid-up equity share capital of the company as on cut-off date.
18. Once the vote on a resolution is cast by the Members, the member shall not be allowed to change it subsequently.
19. The facility for voting through ballot or polling paper shall also be made available at the meeting and members attending the meeting who have not already cast their vote by remote e-voting shall be able to exercise their voting right at the meeting.
20. The members who have cast their vote by remote e-voting prior to the meeting may also attend the meeting but shall not be entitled to cast their vote again.
21. Mrs. Jyothi S, Practicing Company Secretary (Mem. No. F9602, COP No. 11289), ParamboorIllom, Venpala P.O, Thiruvalla, Kerala, India- 689102, has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.
22. The Results of voting along with the Scrutinizer's Consolidated Report shall be declared by the Chairman or a person authorized by him within three days of conclusion of the meeting. The results declared along with the Scrutinizer's Consolidated Report shall be placed on the website of the company [www.janamtv.org](http://www.janamtv.org) and on the website of CDSL immediately after the result is declared by the Chairman or a person authorized by him.
23. For the smooth conduct of proceedings at the AGM, Members are encouraged to express their views / send their queries in advance mentioning their name, email ID, mobile number to the mail id [janamshare@janamtv.com](mailto:janamshare@janamtv.com) or [cs@janamtv.com](mailto:cs@janamtv.com). Queries, if any received by the Company till 05.00 p.m. on 23<sup>rd</sup> September, 2025 shall only be considered and responded during the AGM.
24. Detailed instructions for availing e-voting facility have been provided in the website of the Company at [www.janamtv.org](http://www.janamtv.org).
25. A route map together with prominent land mark for easy location of the venue of the meeting is attached herewith.

#### **Route Map**



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

**Item No. 08, 09, 10, 11 and 12:**

Board of Directors at their meeting held on 15<sup>th</sup> December 2024 appointed Mr. Polassery Raman Sudhakaran (DIN: 02685096), Mr. Unnikrishnan Vasu (DIN:10806002), Mr. Paramekattil Vipin (DIN: 02812361), Mr. Krishnakumar Koravankuzhi Thevan (DIN: 08527233) and Mr. Rajeev Kumar Chellappan Pillai (DIN: 08470290) as additional directors of the company. Pursuant to Section 161(1) of the Companies Act 2013 and Article 68 of the Articles of Association of the Company, the directors so appointed shall hold office up to the date of the ensuing Annual General Meeting (AGM) of the Company or the last date on which the AGM should have been held, whichever is earlier. Hence all the above mentioned Directors has to vacate the office at this Annual General Meeting. A person who is not a retiring director in terms of Section 152 should comply with the procedure prescribed under Section 160 of the Companies Act 2013 and Rules made thereunder. Accordingly the Nomination and Remuneration Committee have recommended their appointment at their meeting held on 02<sup>nd</sup> September 2025 and Bord of Directors approve the same and recommend to the members for their appointment at the Board Meeting held on 02<sup>nd</sup> September 2025. The vacating director being eligible, offers himself for re-appointment. Hence the Board recommend this special business as an ordinary resolution.

**Memorandum of Interest:** Since this item of special business is with regard to the appointment of Mr. Polassery Raman Sudhakaran (DIN: 02685096), Mr. Unnikrishnan Vasu (DIN:10806002), Mr. Paramekattil Vipin (DIN: 02812361), Mr. Krishnakumar Koravankuzhi Thevan (DIN: 08527233) and Mr. Rajeev Kumar Chellappan Pillai (DIN: 08470290), the said Additional Directors are interested in this item of special business in their individual capacity and their relatives to the extent of their respective shareholding in the company. Except this none of the directors and no other Key Managerial Personnel is concerned or interested, financial or otherwise in this item of special business in their individual capacity.

**By order of Board of Directors of Janam Multimedia Limited**

-Sd/-

**RAJASEKHARAN SREEDHARAN NAIR**  
**Managing Director**  
**DIN: 00168544**

**Place: Thiruvannathapuram**  
**Date: 02.09.2025**

## THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING

**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 09/08/2025 at 09.00 AM and ends on 11/08/2025 at 05.00 PM. 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 05/08/2025 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 abovesaid 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	Login Method
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shareholders	
<p>Individual Shareholders holding securities in Demat mode with <b>CDSL Depository</b></p>	<ol style="list-style-type: none"> <li>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 users to login to Easi / Easiest are requested to visit cdsl website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login icon &amp; My Easi New (Token) Tab.</li> <li>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 evoting 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, so that the user can visit the e-Voting service providers' website directly.</li> <li>3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login &amp; My Easi New (Token) Tab and then click on registration option.</li> <li>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. 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 evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</li> </ol>
<p>Individual Shareholders holding securities in demat mode with <b>NSDL Depository</b></p>	<ol style="list-style-type: none"> <li>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.nsd.com">https://eservices.nsd.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 redirected 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.</li> <li>2) If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsd.com">https://eservices.nsd.com</a>. Select "Register Online for IDeAS "Portal or click at <a href="https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp</a></li> <li>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsd.com/">https://www.evoting.nsd.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</li> </ol>

	<p>NSDL Depository site wherein you can see e-Voting page. 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 &amp; voting during the meeting</p> <p>4) For OTP based login you can click on <a href="https://eservices.nSDL.com/SecureWeb/evoting/evotinglogin.jsp">https://eservices.nSDL.com/SecureWeb/evoting/evotinglogin.jsp</a>. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on <b>company name or e-Voting service provider name</b> and you will be redirected to <b>e-Voting service provider website</b> for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</p>
Individual Shareholders (holding securities in demat mode) login through their <b>Depository Participants (DP)</b>	<p>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 &amp; voting during the meeting.</p>

**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 toll free no. 1800 21 09911
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 : 022 - 4886 7000 and 022 - 2499 7000

**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) <ul style="list-style-type: none"><li>• Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.</li></ul>
Dividend Bank Details <b>OR</b> 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. <ul style="list-style-type: none"><li>• If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.</li></ul>

- (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 Janam Multimedia 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) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **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 will be mapped automatically & can be delink in case of any wrong mapping.
  - It is Mandatory that, 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 mandatory 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 the email address viz; [cs@janamtv.com](mailto:cs@janamtv.com) (designated email address by company) , 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/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.**

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 Aadhar Card) by email to [cs@janamtv.com/btschennai@gmail.com](mailto:cs@janamtv.com/btschennai@gmail.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.

## JANAM MULTIMEDIA LIMITED

Registered Office: Building TC/52/3429, Karumom Post, Thiruvallom Road, Kaimanam, Thiruvananthapuram, Kerala, India- 695002  
CIN: U92100KL2007PLC021625 Phone: 0487-2382962, +91 9846440608 e-mail: info.janam@gmail.com Web: www.janamtv.org

### DIRECTORS' REPORT

**Dear Members,**

Your Directors present the 17<sup>th</sup> Annual Report on the business and operations of your Company, together with the Audited Financial Statements and the Auditors' Report of your company for the financial year ended 31<sup>st</sup> March, 2025.

#### FINANCIAL PERFORMANCE

The financial performance of the Company during the year under review is summarized below:

Particulars	2024-25(₹)	2023-24(₹)
Gross Income	8,03,74,022.00	8,91,81,841.00
Profit/(Loss) Before Interest and Depreciation	(6,26,77,311.00)	(2,50,61,798.00)
Finance Charges	43,01,060.00	35,28,801.00
Gross Profit/(Loss)	(6,69,78,371.00)	(2,85,90,599.00)
Depreciation & Amortization	1,45,74,650.00	1,95,95,205.00
Net Profit/(Loss) Before Tax	(8,15,53,021.00)	(4,81,85,804.00)
Current Tax	NIL	NIL
Deferred Tax	NIL	NIL
Net Profit/(Loss) After Tax	(8,15,53,021.00)	(4,81,85,804.00)

#### STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

Your Company's Profit and Loss Account shows a Net Loss of ₹ 8,15,53,021/- for the year (Last year Net Loss was ₹ 4,81,85,804/-), after providing for all usual and necessary provisions namely depreciation, income tax etc. Your Directors expect that in the ensuing years the company can make profit, by expanding business activities. In comparison with the previous year, there was decrease in the advertising revenue of the company and also an increase in the operating expenditures of the company. Your board will take more effective steps to reduce operating expenses in the future. The Board of Directors has promised to increase the revenue exposure of the company and to telecast quality programs in the coming years.

Our Company is in the stage of development. By the Combined efforts of management and the members, the Company has set up a new studio in Thiruvananthapuram and shifted all the broadcasting facilities to the new studio. The management expecting higher outcomes during the upcoming years due to the new broadcasting facilities procured by the Company. By the hard work and dedication, the Janam T V has pinpointed its position at the top in the media market in Kerala. The Company has already expanded its business and looking forward to establish its presence all over India.

#### DEMATERIALIZATION OF EXISTING SHARES

In accordance with the Companies (Prospectus and Allotment of Securities) Third Amendment Rules, 2018 on 10<sup>th</sup> September 2018 effective from 02<sup>nd</sup> October 2018, unlisted public companies need to dematerialise its existing securities and ensure that further issue of securities and transfers are only in dematerialised form. In this regard the company have established connectivity with CDSL(Central Depository Services (India) Limited) and NSDL (National Securities Depository Limited) through BTS Consultancy Services Private Limited, Chennai, our Company's Registrar & Transfer Agent (RTA). The International Securities Identification Number (ISIN) – INE05R501016 has also been activated.

As on 31<sup>st</sup> March 2025, 1649742 shares, which are 20.78% of total Shares, were held in dematerialised form.

The company has allotted shares on rights basis in the previous financial years. But for these allotments, those persons who have not furnished demat account details in contravention to the applicable provisions, their shares are kept in abeyance by the company till demat account details are furnished. As on the previous year, the Company

has initiated the procedure for the corporate action for the pending shares and completed the pending allotments made in the year 2019-20. The Company proceed further with finalising the corporate action of all the allotments made till now. As on 31<sup>st</sup> March 2025, the submissions of corporate action information forms with depositories were pending for the 70 number of allottees to whom 953643 shares were allotted between the periods from 15/02/2020 to 31.03.2025.

Shareholders who do not have a Demat Account should make the necessary arrangements to open a Demat Account and have to separately follow the process of converting the shares to dematerialise. Each shareholder who intends to transfer their shares needs to dematerialise such shares before transfer. The requests for share transfers will not be considered by the company/RTA unless the shares are in dematerialised form.

### **CHANGE IN NATURE OF BUSINESS, IF ANY**

The company is carrying on the business of television programming and broadcasting activities. The company has not carried out any other business activity and has no proposal to do any other business. The application for the renewal of permission/registration for our channel, "Janam," was submitted to the Ministry of Information and Broadcasting on 24<sup>th</sup> May 2024, following the completion of the initial 10-year permission period and the Company has attained the network of 20 crores and submitted the network certificate with Ministry of Information and Broadcast in connection with renewal application.

### **DIVIDEND**

In view of losses, the Directors do not recommend any dividend for the financial year ended 31<sup>st</sup> March, 2024.

### **TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013**

Since the company has incurred net loss for the financial year ended 31<sup>st</sup> March 2025, the Company could not transfer any amount to any reserves.

### **INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY**

Your Company does not have any Subsidiary, Joint Venture or Associate Company.

### **TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND**

Since there was no dividend declared and paid during the past years, the provisions under the Companies Act regarding the transfer of unclaimed dividend to Investor Education and Protection Fund do not apply to the company.

### **MATERIAL CHANGES AND COMMITMENTS**

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which this financial statement relate on the date of this report, except the following:

The Company, by the approval of members at the EGM held on 12<sup>th</sup> August 2025, has shifted its registered office from its present location at T C 52/512, Thottekkat House, S K V C Road, Kanattukara P.O., Thrissur, Kerala, PIN – 680 011 to Building TC/52/3429 situated karumam in kaimanam ward no1045 Thiruvananthapuram District, Kerala within the same state under the same Registrar of Companies, Ernakulam.

The members of the Company at the EGM held on 12<sup>th</sup> August 2025 altered the clause 62 of the Article of Association by increasing the number of Directorship of the Company to Forty Five (45).

Board of Directors at their meeting held on 06<sup>th</sup> July 2024 approved the draft letter of offer for the issue of shares on rights basis in the proportion of Three (3) New Rights Equity Shares for every Eleven (11) Equity Shares held by the existing shareholders of the company on the record date 30<sup>th</sup> June 2024, to increase its subscribed capital by further issue of 1923398 Equity Shares of Rs.100/- each, (collectively "rights equity shares"), for cash aggregating to Rs. 19,23,39,800/- (Rupees Nineteen Crores Twenty Three Lakhs Thirty Nine Thousand Eight Hundred Only). In pursuance of the above said offer at the meetings of the Board of Directors held on 07<sup>th</sup> April, 2025 and 13<sup>th</sup> June, 2025, the company has allotted 1,70,000 Equity shares of Rs.100/- each in the share capital of the company in respect of which application money @ Rs.100/- each has been received from 5 applicants.

## DECLARATION OF INDEPENDENT DIRECTORS

The company has taken the necessary steps to identify and shortlist suitable and competent persons from the Independent Director Databank maintained as per Section 150(1) of the Companies Act, 2013.

During the Financial Year 2024-25, the Company at the 16<sup>th</sup> Annual general meeting held on 30<sup>th</sup> September 2024, has appointed Mr. Jayarajkumar Sreedharan Pillai (DIN: 00005095), Aged 69, S/o Sreedharan Pillai, Park Villa, K V 62, Elders Forum Road, Canal Road, Panampilly Road, Ernakulam – 682036, Kerala State, India, as Non-executive Independent Director of the Company for a term of upto three consecutive years with effect from 30<sup>th</sup> September 2024.

The declaration under Section 149(7) of the Companies Act, 2013, was also received from Mr. Jayarajkumar Sreedharan Pillai, the Non-executive Independent Director of the company, stating that he meets all the criteria of independence as provided under Section 149(6) of the Companies Act, 2013.

## OPINION ON THE INTEGRITY, EXPERTISE, EXPERIENCE, AND PROFICIENCY OF INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

The Board is of the opinion that Mr. Jayarajkumar Sreedharan Pillai (DIN: 00005095) possess the necessary integrity, expertise, and experience who was appointed as Independent Director on the 16<sup>th</sup> Annual general Meeting of the Company held on 30.09.2024. While he has not yet passed the required proficiency test under section 150 of the Companies Act, 2013, he will complete it within a period of Two years from the date of inclusion of his name in the data bank of the institute.

## DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

As on 31<sup>st</sup> march, 2025, the following persons are the Directors and KMP of the company:

1. Mr. Rajasekharan Sreedharan Nair	:	Managing Director
2. Mr. Sajeevan	:	Whole-time Director
3. Mr. Jayarajkumar Sreedharan Pillai	:	Independent Director
4. Mr. Madhanvan Unni Kottopadathi Payyakkal	:	Director
5. Mr. Vishnu Prasad Balakrishna Menon	:	Director
6. Mr. Rajan Nair Gangadharan	:	Director
7. Mr. Murali Nellayikunnath Parameswaran	:	Director
8. Mr. Kollara Sukumaran Taj	:	Director
9. Mr. Sreekumar Kesavapillai Rugminiamma	:	Director
10. Mr. Karukapurath Sankaramenon Muraleedharan Pillai	:	Director
11. Mr. Jayachandran Balamani Sateesan	:	Director
12. Mr. Manoj Kumar Nair Puthenpurayil Chandrashekharan	:	Director
13. Mr. Viswaroopan Peedikaparambil	:	Director
14. Mr. Radhamohanam	:	Director
15. Mr. Ambalavanam	:	Director
16. Mr. Nellickal Kunjayappan Surendran	:	Director
17. Mr. Krishna Kumar Sivaraman Nair	:	Director
18. Mr. Polassery Raman Sudhakaran	:	Additional Director
19. Mr. Unnikrishnan Vasu	:	Additional Director
20. Mr. Paramakattil Vipin	:	Additional Director
21. Mr. Krishnakumar Koravankuzhi Thevan	:	Additional Director
22. Mr. Rajeev Kumar Chellappan Pillai	:	Additional Director
23. Mr. Anal Padmanabhan	:	CFO

## The following changes took place in the Board during Financial Year 2024-25:

- i) Mr. Jayarajkumar Sreedharanpillai (DIN: 00005095), who was appointed as an Additional Director (Non-Executive & Independent) of the company with effect from 07<sup>th</sup> July 2024 by the Board were regularised at the 16<sup>th</sup> Annual General meeting of the Company held on 30<sup>th</sup> September 2024 as a Non-executive Independent Director of the Company for a term of upto three consecutive years with effect from 30<sup>th</sup> September 2024.

- ii) Mr. Sajeevan (DIN: 06553966) resigned from the Post of Managing Director of the company and appointed as Whole-Time Director as well as Key Managerial Personnel at the 16<sup>th</sup> Annual General meeting of the Company held on 30<sup>th</sup> September 2024 for the period of three years with effect from 07<sup>th</sup> July 2024 at the.
- iii) Mr. Rajasekharan Sreedharan Nair (DIN: 00168544) were appointed as the Managing Director as well as Key Managerial Personnel, who were recommended by both the Nomination & Remuneration Committee and Audit Committee and approved by the Board of Directors, at the 16<sup>th</sup> Annual General meeting of the Company held on 30<sup>th</sup> September 2024 as for the period of three years with effect from 07<sup>th</sup> July 2024
- iv) The Board of Directors at their meeting held on 15<sup>th</sup> December 2024 appointed Mr. Polassery Raman Sudhakaran (DIN: 02685096), Unnikrishnan Vasu (DIN: 10806002), Mr. Paramekattil Vipin (DIN: 02812361), Mr. Rajeev Kumar Chellappan Pillai (DIN: 08470290) and Mr. Krishnakumar Koravankuzhi Thevan (DIN: 08527233) as the Additional directors (Non-Executive) on the Board of the Company as per the recommendation received from Nomination and Remuneration Committee.
- v) The Board of Directors at their meeting held on 15<sup>th</sup> June 2024 recommended the appointment of Mr. Kunnathadathil Pankajakshan Geegikumar (DIN: 01641883) as the Additional Director (Non-Executive) on the Board of the Company subject to the approval of the members of the Board and Committees at their immediate meetings held after getting the approval from the Ministry of Information and Broadcasting.
- vi) The Board of Directors at their meeting held on 06<sup>th</sup> July 2024 recommended the appointment of Mr. Sureshkumar Gopinathan Nair (DIN: 00887893) as the Additional Director (Non-Executive) on the Board of the Company subject to the approval of the members of the Board and Committees at their immediate meetings held after getting the approval from the Ministry of Information and Broadcasting.
- vii) The Board of Directors at their meeting held on 20<sup>th</sup> November 2024 recommended the appointment of Mr. Muraleedhara Panicker Narayanan (DIN: 10514647) as the Additional Director (Non-Executive) on the Board of the Company subject to the approval of the members of the Board and Committees at their immediate meetings held after getting the approval from the Ministry of Information and Broadcasting.
- viii) The Board of Directors at their meeting held on 15<sup>th</sup> December 2024 recommended the appointment of Mr. Mohandas Damodaran and Mr. Aji Krishnan as the Additional Director (Non-Executive) on the Board of the Company subject to the approval of the members of the Board and Committees at their immediate meetings held after getting the approval from the Ministry of Information and Broadcasting.
- ix) Mrs. Remya K R resigned from the position of Company Secretary as well as Key Managerial Personnel of the company, with effect from 30<sup>th</sup> November 2024.
- x) Mr. Sujith P resigned from the position of Chief Financial Officer (CFO) as well as Key Managerial Personnel (KMP) of the company, with effect from 01<sup>st</sup> October 2024.
- xi) The Board at their meeting held on 20<sup>th</sup> November 2024 appointed Mr. Anal P, Chartered Accountant holding ICAI Membership No. 223966 (Holder of Income Tax PAN: BDOPP1781M), as the Chief Financial Officer as well as Key Managerial Personnel of the Company with effect from 20<sup>th</sup> November, 2024

**After the closure of the Financial Year 2024-25, the following changes have taken place:**

- i. Mr. Anal P resigned from the position of Chief Financial Officer (CFO) as well as Key Managerial Personnel (KMP) of the company, with effect from 25<sup>th</sup> August, 2025.
- ii. The Board at their meeting held on 26<sup>th</sup> August 2025 appointed Mr. Vinod V Nair as the Chief Financial Officer as well as Key Managerial Personnel of the Company with effect from 27<sup>th</sup> August, 2025.

Directors Mr. Krishna Kumar Sivaraman Nair (DIN: 01310532), Mr. Madhanvan Unni Kottopadathi Payyakkal (DIN: 07642726), Mr. Karukapurath Sankaramenon Muraleedharan Pillai (DIN: 00256321), Mr. Manoj Kumar Nair Puthenpurayil Chandrashekharan (DIN: 06552255) and Mr. Radhamohanan (DIN: 08772076) are liable to retire by

rotation at the ensuing Annual General Meeting as per Article 94 of the Articles of Association of the company. Being eligible, the directors offer themselves for re-appointment.

### MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Year 2024-25, the Board of Directors of the company met 10 times as per the provisions of Section 173 of Companies Act, 2013 for which details are given below.

Sl. No.	Date of Board Meeting	Total Number of directors as on the date of meeting	Number of directors Attended
1	13.04.2024	15	12
2	11.05.2024	15	10
3	15.06.2024	15	10
4	06.07.2024	15	08
5	12.08.2024	17	08
6	28.09.2024	17	11
7	28.10.2024	17	09
8	20.11.2024	17	12
9	15.12.2024	17	09
10	30.01.2025	22	15
11	02.03.2025	22	13

The intervening gap between any two meetings was within the period prescribed by the Companies Act 2013.

Details of number of board meetings attended by each director during the financial year 2023-24 are given below:

Sl. No.	Name of Director	No. of Meetings held during the tenure	No. of Meetings Attended
1	Mr. Rajasekharan Sreedharan Nair	07	06
2	Mr. Sajeevan	11	11
3	Mr. Jayarajkumar Sreedharan Pillai	07	04
4	Mr. Madhanvan Unni Kottopadathi Payyakkal	11	07
5	Mr. Vishnu Prasad Balakrishna Menon	11	04
6	Mr. Rajan Nair Gangadharan	11	11
7	Mr. Murali Nellayikunnath Parameswaran	11	10
8	Mr. Kollara Sukumaran Taj	11	09
9	Mr. Sreekumar Kesavapillai Rugminiamma	11	07
10	Mr. Karukapurath Sankaramenon Muraleedharan Pillai	11	07
11	Mr. Jayachandran Balamani Sateesan	11	04
12	Mr. Manoj Kumar Nair Puthenpurayil Chandrashekharan	11	06
13	Mr. Viswaroopan Peedikaparambil	11	0
14	Mr. Radhamohanam	11	11
15	Mr. Ambalavanam	11	04
16	Mr. Nellickal Kunjayappan Surendran	11	01
17	Mr. Krishna Kumar Sivaraman Nair	11	08
18	Mr. Polassery Raman Sudhakaran	02	02
19	Mr. Unnikrishnan Vasu	02	02
20	Mr. Paramekattil Vipin	02	01
21	Mr. Krishnakumar Koravankuzhi Thevan	02	01
22	Mr. Rajeev Kumar Chellappan Pillai	02	02

### AUDIT COMMITTEE

At the beginning of the Financial Year, the Audit Committee of the Board (ACB) has been constituted with the following members:

1. Mr. Murali Nellayikunnath Parameswaran – Chairman
2. Mr. Vishnu Prasad Balakrishna Menon – Member
3. Mr. Krishna Kumar Sivaraman Nair – Member

The Board of directors at their meeting held on 06-07-2024, re-constituted the Audit committee with effect from 07-07-2024 upon the appointment of Mr. Jayarajkumar Sreedharan Pillai (DIN: 00005095) as a Non-executive Independent Director with effect from 07-07-2024, the following are the Audit Committee members as on 31<sup>st</sup> March, 2025:

1. Mr. Vishnu Prasad Balakrishna Menon – Chairman
2. Mr. Karukapurath Sankaramenon Muraleedharan Pillai – Member
3. Mr. Jayarajkumar Sreedharanpillai - Member

During the financial year 2023-24 the Audit Committee met Three times as on 15.06.2024, 06.07.2024 and 15.12.2024. All the recommendations made by the Audit Committee were accepted by the Board.

Details of audit committee meetings attended by each member of the committee during the financial year 2023-24 are as follows:

Sl. No.	Name of member	No. of Meetings held during the tenure	No. of Meetings Attended
1	Murali NellayikunnathParameswaran	2	2
2	Vishnu Prasad Balakrishna Menon	3	3
3	Krishna Kumar Sivaraman Nair	2	2
4	Karukapurath Sankaramenon MuraleedharanPillai	1	1
5	Jayarajkumar Sreedharanpillai	1	1

#### **NOMINATION AND REMUNERATION COMMITTEE**

At the beginning of the year, Nomination & Remuneration Committee of the Board (NRCB) was constituted with the following members:

1. Mr. Murali Nellayikunnath Parameswaran – Chairman
2. Mr. Karukapurath Sankaramenon Muraleedharan Pillai– Member
3. Mr. Rajan Nair Gangadharan - Member

The Board of directors at their meeting held on 06-07-2024, re-constituted the Nomination & Remuneration Committee with effect from 07-07-2024 upon the appointment of Mr. Jayarajkumar Sreedharan Pillai(DIN: 00005095) as a Non-executive Independent Director with effect from 07-07-2024 , the following are the Nomination & Remuneration Committee of the Board (NRCB) members as on 31<sup>st</sup> march, 2025:

1. Mr. Jayarajkumar Sreedharanpillai – Chairman
2. Mr. Karukapurath Sankaramenon Muraleedharan Pillai – Member
3. Mr. Rajan Nair Gangadharan – Member

During the financial year 2024-25, the Nomination and Remuneration Committee met Four (4) times as on 11.05.2024, 15.06.2025, 06.07.2024 and 15.12.2025.

Details of Nomination & Remuneration Committee meetings attended by each member of the committee during the financial year 2024-25 are as follows:

Sl. No.	Name of member	No. of Meetings held during the tenure	No. of Meetings Attended
1	Murali Nellayikunnath Parameswaran	3	3
3	Rajan Nair Gangadharan	4	4
4	Karukapurath Sankaramenon Muraleedharan Pillai	4	4
5	Jayarajkumar Sreedharanpillai	1	1

The committee has adopted a policy which deals with the criteria for determining qualification and positive attributes of directors and criteria for fixing remuneration for directors, key managerial personnel and other employees, which is disclosed below.

1. The directors shall be of high integrity with relevant expertise and experience so as to have a diverse board with directors having expertise in the fields of marketing, finance, taxation, law, governance and general management.
2. 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.
3. The Committee shall have strict guidelines with regard to appointments of key managerial personnel and other senior level management employees of the company.
4. The committee shall consider the following attributes
  - Qualification, expertise and experience of the directors, KMP and senior level employees in their respective fields.
  - Personal, Professional or business standing.
  - Diversity of the Board.
5. Regarding remuneration, the committee shall ensure that
  - The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully.
  - Relationship of remuneration to performance is clear and meets appropriate performance benchmarks.
  - Remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.
6. The committee is responsible for recommending the remuneration policy to the Board. The Board is responsible for approving and overseeing implementation of the remuneration policy.

#### **STAKEHOLDERS RELATIONSHIP COMMITTEE**

At the beginning of the Financial Year, Stakeholders Relationship Committee has been constituted with the following members:

1. Mr. Murali Nellayikunnath Parameswaran – Chairman
2. Mr. Vishnu Prasad Balakrishna Menon – Member
3. Mr. Sajeevan - Member

The Board of directors at their meeting held on 06-07-2024, re-constituted the Stakeholders Relationship Committee with effect from 07-07-2024 upon the appointment of Mr. Jayarajkumar Sreedharan Pillai (DIN: 00005095) as a Non-executive Independent Director with effect from 07-07-2024, the following are the Stakeholders Relationship Committee members as on 31<sup>st</sup> March, 2025:

1. Mr. Jayarajkumar Sreedharanpilla – Chairman
2. Mr. Vishnu Prasad BalakrishnaMenon – Member
3. Mr. Rajan Nair Gangadharan – Member

During the financial year 2024-25, the committee met once on 20-11-2024 where all the 3 members were present, especially to discuss the pending corporate action of the shares with depositories which are kept in abeyance by the company till demat account details are furnished by all the concerned shareholders and to discuss the concerns raised by the members at the 16<sup>th</sup> annual general meeting regarding ongoing losses, the inability to pay dividends, relocation of the registered office to Trivandrum, share-related matters, and revenue generation through television programming and broadcasting activities.

### **DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

The Company has in place a Sexual Harassment Policy in compliance with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company always endeavors to create and provide an environment that is free from discrimination and harassment including sexual harassment. The Internal Complaints Committee (ICC) has been set up to redress complaints regarding sexual harassment, if any. The Directors further state that during the year under review, there were no complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

During the Financial Year, the Board of Directors at their meeting held on 13<sup>th</sup> April 2024 re-constituted the Internal Complaints Committee (ICC).

### **DETAILS OF GENERAL MEETINGS HELD DURING THE FINANCIAL YEAR 2024-25**

The 16<sup>th</sup> Annual General Meeting of the company for the financial year ended on 31<sup>st</sup> March 2024 held on the 30<sup>th</sup> day of September 2024 at Hotel Ashoka Inn, TB Road, Sakthan Thampuran Nagar, Thrissur, Kerala, PIN – 680 001. No Extra Ordinary General Meeting of members was held during the financial year 2024-25.

After the end of the Financial Year, the Company has conducted an Extra Ordinary General Meeting of the members on 12<sup>th</sup> August, 2025 through Video Conferencing (VC).

### **DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that:

- (a) in the preparation of the annual accounts for the financial year ended 31<sup>st</sup> March 2025, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as 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 loss of the company for that period;
- (c) the directors had 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) the directors had prepared the annual accounts on a going concern basis;
- (e) the company being unlisted sub clause (e) of Section 134(5) is not applicable; and
- (f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### **DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS**

The Auditor's Report doesn't contain any information in relation to fraud.

## ANNUAL RETURN

Pursuant to Sub-Section 3(a) of Section 134 and Sub-Section (3) of Section 92 of the Companies Act 2013, a copy of Annual Return in Form No. MGT-7 is hosted on the website of the company and can be viewed at the web-link mentioned below:

<https://janamtv.org/annual-return/>

## RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the company at large and Approval of the Board of Directors and shareholders was obtained wherever required. Further all the necessary details of transaction entered with the related parties are attached herewith in Form No AOC-2 for your kind perusal and information. **(Annexure – I).**

## AUDITORS AND AUDITORS' REPORT

During the year under report, the Statutory Auditor M/s Krishnamoorthy & Krishnamoorthy, Chartered Accountants (Firm Registration No. 001488S) resigned from their position on 29<sup>th</sup> November 2024 due to the relocation of registered office of the Company to Trivandrum. The Board has noted their resignation on their meeting held on 15.12.2025.

The Board of Directors at their meeting held on 15.12.2025 appointed M/s Ranjit Karthikeyan Associates LLP, Chartered Accountants (FRN 006705S/S000104), TC 12/654, LVMRA - 160, "Pranam", Thampuranmukk, Vanchiyoor. P. O, Thiruvananthapuram, Kerala - 695035, India as the Statutory Auditors of the Company for the financial year 2024-2025 to fill up the casual vacancy caused due to resignation of M/s. Krishnamoorthy & Krishnamoorthy, Chartered Accountants and the appointment were ratified by the Board on their meeting held on 13<sup>th</sup> June, 2025. After the end of the Financial Year, the members of the Company at the Extra Ordinary general Meeting held on 12<sup>th</sup> August, 2025 approved the appointment of M/s Ranjit Karthikeyan Associates LLP as the Statutory Auditor of the Company to fill up the casual vacancy.

### **Reply for Auditors' Qualifications, reservations or adverse remarks**

Board's reply / explanation/ clarification regarding the Qualifications, reservations or adverse remarks made by the auditors in their report for the financial year ended, 31.03.2024 is tabled below:

Sl. No	Auditors' Qualifications, reservations or adverse remarks	Reply by the Board
1	<i>Intangible assets revalued by ₹17.65 crores; AS 26 does not permit revaluation.</i>	The Board undertook a revaluation of the Company's digital content library, comprising long-form serials, feature films, and extensive news archives, to present its true economic worth in light of current monetisation opportunities through digital platforms, syndication, and OTT distribution. While <b>AS 26 mandates the cost model</b> , the revaluation was carried out with the support of an independent valuer using cost, income, and market approaches. The uplift has been credited to a <b>Revaluation Reserve</b> without affecting distributable profits.
2	<i>Non-disclosure of dues to micro and small enterprises under the MSMED Act, 2006.</i>	The Company had initiated the process of collecting confirmations from its vendors on their MSME registration status. However, some vendors had not provided responses by the reporting date. Based on available information, the Company is not

3	<i>Lack of balance confirmations for certain trade receivables outstanding for more than a year.</i>	A portion of receivables relates to long-cycle media industry contracts where settlement often occurs through adjustments, barter arrangements, or delayed realisations. Alternative audit procedures,
4	<i>Share application money remained pending for allotment/refund as at 31 March 2025.</i>	The pending allotment arose on account of certain administrative and regulatory formalities. The Board has since taken steps to regularise the matter and confirm compliance with the provisions of the Companies Act, 2013.

Further the Auditors' Report for the financial year ended, 31<sup>st</sup> March, 2024 is annexed herewith for your kind perusal and information (**Annexure – II**).

### SECRETARIAL AUDIT

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors had appointed Mrs. Jyothi S, Practising Company Secretary (Mem No. F9602) as Secretarial Auditor to conduct Secretarial Audit. Accordingly the Secretarial Audit Report of the Company for the financial year ended 31<sup>st</sup> March 2025 has been obtained and is annexed herewith and marked as **Annexure III** to this Report. Reply of the Board of Directors to the qualification, reservation or adverse remarks in the Secretarial Audit Report of the Practising Company Secretary are given below:

Sl. No	Qualification/Observations/Other remarks by the Secretarial Auditor	Boards' Reply/Explanation
1	<i>The company had allotted shares during the previous financial years on rights basis including to persons who have not furnished demat account details in contravention to the applicable provisions. Corporate action of such shares with depositories are kept in abeyance by the company till demat account details are furnished by the concerned shareholders and 953643 shares are pending credit.</i>	Follow up actions are being already taken with the allottees to get the demat accounts open and dematerialize the pending shares at the earliest.  As on the previous year, the Company has initiated the procedure for the corporate action for the pending shares and completed the pending allotments made in the year 2019-20. The Company proceed further with finalising the corporate action of all the allotments made till now. As on 31 <sup>st</sup> March 2025, the submissions of corporate action information forms with depositories were pending for the 70 number of allottees to whom 953643 shares were allotted between the periods from 15/02/2020 to 31.03.2025.

<p>2</p>	<p><i>Mr. Jayarajkumar Sreedharanpillai (DIN: 00005095), who was appointed as an Additional Director (Non-Executive &amp; Independent) of the company with effect from 07<sup>th</sup> July 2024 by the Board and regularized his appointment as Independent Director in the 16<sup>th</sup> Annual General meeting of the Company held on 30<sup>th</sup> September 2024 for a term of upto three consecutive years with effect from 30<sup>th</sup> September 2024. Subject to the provisions of section 149 of the Companies Act 2013, the Company required to appoint a minimum of two Independent Directors, but the composition of the Board of Directors of the Company consists of only one Independent Director, Mr. Jayarajkumar Sreedharanpillai. Hence requirement under Section 149 (4) of the Companies Act, 2013 and also the composition as per various committees of the board are yet to be complied with.</i></p>	<p>In the Financial year under report, as recommended by both the Nomination &amp; Remuneration Committee and Audit Committee and approved by the Board of Directors at their meetings held on 06<sup>th</sup> July 2024, Mr. Jayarajkumar Sreedharan Pillai (DIN: 00005095) has been appointed as an Additional Director (Non-Executive &amp; Independent) on the Board of the Company with effect from 07<sup>th</sup> July 2024, until the conclusion of this Annual General Meeting and regularized his appointment as Independent Director in the 16<sup>th</sup> Annual General meeting of the Company held on 30<sup>th</sup> September 2024 for a term of upto three consecutive years with effect from 30<sup>th</sup> September 2024</p> <p>Immediately upon appointment of Mr. Jayarajkumar Sreedharan Pillai as Independent Director, the Board has reconstituted its Audit Committee, Nomination and remuneration Committee and Stakeholders Relationship Committee at the Board Meeting held on 06<sup>th</sup> July, 2024.</p> <p>The Company is looking forward to identify a new candidate to be appointed as one of the Independent Director of the Company in compliance to section 149 of the Companies Act 2013 and the same will be appointed as soon as possible.</p>
<p>3</p>	<p><i>Mrs. Remya K R resigned from the position of Company Secretary as well as Key Managerial Personnel of the company, with effect from 30<sup>th</sup> November 2024. Subject to the provisions of section 203 of the Companies Act 2013 the company is mandatorily required to appoint a Company Secretary and the vacancy to be filled by the Board within six months from the date of resignation. Hence requirement under Section 203 of the Companies Act, 2013 are yet to be complied with.</i></p>	<p>The Board of Directors of the Company are looking for new candidates to be appointed as the Company Secretary of the Company. Since the Company Secretary professionals are low in number, the Board is unable to find a suitable candidate. The said vacancy will be filled by the Company as soon as possible.</p>

4	<p><i>The company has neither refunded nor issued any shares against the share application money of Rs. 21,93,233/- which were collected during the previous reporting periods, within the stipulated time. Besides the company has not furnished / produced before me proof of sending notice / letter of right offer by registered post / speed post / electronic / other mode as required under Section 62 (2) of the Companies Act, 2013 or the documents evidencing the compliance with regard to the of provisions of Preferential / private placement of shares, as the case may be, under the Companies Act 2013 with regard to the aforesaid application money collected. Hence, I am unable to comment about the compliance of the provisions applicable for the acceptance of share application money under the Companies Act 2013.</i></p>	<p>Share application money of Rs. 21,93,233/- which was already outstanding at the beginning of the previous reporting period is on account of the excess amount transferred by some share applicants while making online payments for shares in respect of the earlier share allotments made by the company on rights basis and hence which are difficult to trace and identify. The Board of Directors has already made necessary arrangements in this regard and the outstanding share application money will be refunded immediately upon identification of the concerned persons.</p>
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## SECRETARIAL STANDARDS

The company has complied with relevant Secretarial Standards with respect to the Board Meetings(SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India(ICSI).

## LOANS, GUARANTEES AND INVESTMENTS

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

## CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS & OUTGO

### Conservation of Energy

1	The steps taken or impact on conservation of energy	:	Every effort is made to ensure optimum use of energy by using energy-efficient computers, processes and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipments to minimize breakdowns and loss of energy.
2	The steps taken by the company for utilising alternate sources of energy	:	Discussions are going on installing solar panel on top of our studio complex at Trivandrum hope to implement this project with immediate effect.
3	The capital investment on energy conservation equipments	:	NIL

### Technology Absorption

1	The efforts made towards technology absorption	:	The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.
2	The benefits derived like product improvement, cost reduction, product development or import substitution.	:	The benefits of product improvement, cost reduction and product development have been derived by the use of latest technologies.
3	In case of imported technology (imported during the last three years reckoned from the beginning of the		

	financial year)	
	The details of technology imported	: Janam TV has been utilising the modern broadcast technology solution for Entire technical operations. High Definition video cameras from Various international vendors like Sony, Panasonic, Canon and GoPro are using different Entertainment and news program coverages. The Key advantage of Janam TV would be Media Asset management technology from ViZRT systems, a Norwegian Company. VizRT MAM helps Janam team to mobilise the entire content tagging, automatically managed storage pool and archiving system to retrieve the contents quickly regardless when contents get recorded. VizRT has providing their world class Online Graphics system along with Virtual Studio to empower the Live news bulletins. Janam TV Graphics can be extended at the level of any international or domestic channels for highest quality of graphical viewing experience. Entire Imported technology reduces the Operational and maintenance cost.
	The year of import	: 2015
	whether the technology been fully absorbed	: Fully Absorbed
	if not fully absorbed, areas where absorption has not taken place, and the reasons thereof	: N. A.
4	The expenditure incurred on Research and Development	: NIL

#### **Foreign Exchange Earnings and Outgo**

Foreign exchange earnings : ₹ 58,89,062/-

Foreign exchange outgo : ₹ 20,544/-

#### **RISK MANAGEMENT**

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

#### **INTERNAL FINANCIAL CONTROLS**

The company has adequate internal financial controls commensurate with its size and nature of business as detailed in the Financial Statements.

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014, the Board of Directors at their meeting held on 17<sup>th</sup> October 2022 had appointed M/s. PBR & Associates, Chartered Accountants (Firm Regn No. 010115S), 1<sup>st</sup> Floor, NJK Square, Valanjambalam, SA Road, Ravipuram, Ernakulam, Kerala – 682 016 as the Internal Auditor of the Company from 01<sup>st</sup> November 2022 to 31<sup>st</sup> March 2025 to conduct internal audit of the functions and activities of the company. The Audit Committee of the Board, in consultation with the Internal Auditor, shall formulate the scope, functioning, periodicity and methodology for conducting the internal audit.

#### **ESTABLISHMENT OF VIGIL MECHANISM/WHISTLE BLOWER POLICY**

Pursuant to the provisions of section 177(9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meeting of Board and it powers) Rules, 2014, the company which is required to constitute an audit committee, shall establish a vigil mechanism for Directors and employees to report genuine concerns about unethical behavior, actual or suspected fraud or violation of the Code of Conduct and to provide for adequate safeguards against victimization of directors /employees who avail of the Mechanism. Since this is applicable to our company also, the company shall establish a vigil mechanism immediately upon appointment of Independent Directors by reconstituting the Audit Committee in due compliance of the applicable provisions.

## PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

It is hereby confirmed that there are no employees of the company who are in receipt of remuneration in excess of the limits specified under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 and hence the disclosure of particulars in this regard is not applicable.

## DEPOSITS

The company has not accepted any deposits during the financial year 2024-25. The company has accepted unsecured Loan only from its Director during the financial year under review.

## SHARE CAPITAL

There were no changes to the Authorised Share Capital of the Company during the year under review. The Authorised Equity Share Capital of the Company as on 31<sup>st</sup> March 2025 is Rs. 90,00,00,000/- (Rupees Ninety Crore Rupees Only) divided in to 9000000 equity shares of Rs. 100/- each.

The Company made the following allotments of the equity shares of the Company during the financial year under report:

SI No	Date of Allotment	Number of shares allotted	Nominal value per share (in Rs. INR)
1	12.08.2024	7333	100/-
2	18.09.2024	4482	100/-
3	28.09.2024	515364	100/-
4	28.10.2024	75000	100/-
5	20.11.2024	50000	100/-
6	15.12.2024	108000	100/-
7	30.01.2025	125000	100/-

As on 31<sup>st</sup> March, 2025 the paid up equity share capital of the Company stood at Rs. 79,37,63,800/- divided in to 7937638 equity shares of Rs. 100/- each.

After the closure of the Financial Year 2024-25, the Board of Directors at their meetings held on 07.04.2025 and 13.06.2025 allotted 170000 number of equity shares in total at face value of Rs. 100/- each.

## SHARES

### (a) Buy Back of Securities

The Company has not bought back any of its securities during the year under review.

### (b) Sweat Equity

The Company has not issued any Sweat Equity Shares during the year under review.

### (c) Bonus Shares

No Bonus Shares were issued during the year under review.

### (d) Employees Stock Option Plan

The Company has not provided any Stock Option Scheme to the employees.

## MAINTENANCE OF COST RECORDS

The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company.

### **DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016**

During the year under review, there were no applications made or proceedings pending in the name of the company under the Insolvency and Bankruptcy Code, 2016.

### **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**

During the year under review, there has been no one time settlement of Loans taken from Banks or Financial Institutions.

### **EVALUATION OF THE PERFORMANCE OF THE BOARD, ITS COMMITTEES AND OF INDIVIDUAL DIRECTORS**

The functioning of the Board and its committees were quite effective.

The Board evaluated the performance of the Committees by seeking input from the Committee members. The Committee performed their duties diligently and contributed effectively to the decisions of the Board.

The Board evaluated its performance as a whole and the performance of the individual Directors by seeking input from all the Directors and being satisfied with its performance and composition.

### **CORPORATE SOCIAL RESPONSIBILITY (CSR)**

The provisions of Section 135 of the Companies Act, 2013 regarding Corporate Social Responsibility (CSR) do not apply to your company, hence no disclosures in this regard has been made in this report.

### **ORDER OF COURT**

There are no significant and material orders passed by the regulators or courts or Tribunals impacting the going concern status and company's operation in future during the reporting period and as on the date of this report.

### **ACKNOWLEDGEMENT**

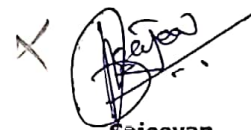
Employees are our vital and most valuable assets. Your Directors value the professionalism and commitment of all employees of the Company and place on record their appreciation of the contribution made by employees of the Company at all levels that has contributed to your Company's growth and remain in the forefront of media and entertainment business. Your Directors thank and express their gratitude for the support and co-operation received from the Central and State Governments /regulatory authorities viz. the Ministry of Information & Broadcasting, the Department of Telecommunication, Ministry of Corporate Affairs, Reserve Bank of India, Securities and Exchange Board of India, Foreign Investment Promotion Board, the Stock Exchanges and Depositories and other stakeholders including viewers, producers, financial institutions, banks and service providers.

And to you, our shareholders, we are deeply grateful for the confidence and faith that you have always placed on us.

By order of the Board of Directors of  
JANAM MULTIMEDIA LIMITED



Rajasekharan Sreedharan Nair  
(DIN: 00168544)  
Managing Director



Sajeewan  
(DIN: 06553966)  
Whole-time Director

Place: Thiruvananthapuram  
Date: 02.09.2025

**FORM NO. AOC -2**

**(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.**

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

**1. Details of contracts or arrangements or transactions not at Arm's length basis. – NIL**

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Justification for entering into such contracts or arrangements or transactions'	
f)	Date of approval by the Board	
g)	Amount paid as advances, if any	
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	


**2. Details of contracts or arrangements or transactions at Arm's length basis: NIL**

SL. No.	Particulars	Details	Details
a)	Name (s) of the related party & nature of relationship		
b)	Nature of contracts/arrangements/transaction		
c)	Duration of the contracts/arrangements/transaction		
d)	Salient terms of the contracts or arrangements or transaction including the value, if any		
e)	Date of approval by the Board		
f)	Amount paid as advances, if any		

By order of the Board of Directors of  
**JANAM MULTIMEDIA LIMITED**

**Place: Thiruvananthapuram**  
**Date: 02.09.2025**

  
**Rajasekharan Sreedharan Nair**  
**(DIN: 00168544)**  
**Managing Director**

  
**Sajeevan**  
**(DIN: 06553966)**  
**Whole-time Director**

## INDEPENDENT AUDITOR'S REPORT

To  
The Members of Janam Multimedia Limited

### Report on the Standalone Financial Statements

#### Opinion

We have audited the accompanying standalone financial statements of Janam Multimedia Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, the aforesaid standalone 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 the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its loss, and its cash flows for the year then ended.

#### Basis for Qualified Opinion

1. The Company has revalued its intangible assets and recorded the revised valuation in the books of account. This treatment departs from the requirements of Accounting Standard (AS) 26, Intangible Assets, which does not permit revaluation of intangible assets. Had the Company complied with AS 26, intangible assets would have been lower by ₹17,65,90,000 and reserves would have been correspondingly lower by ₹17,65,90,000 as at March 31, 2025. Consequently, the total assets and reserves are overstated by ₹17,65,90,000.
2. The Company has not provided the required disclosures relating to dues to micro and small enterprises as mandated by the Micro, Small and Medium Enterprises Development Act, 2006 and Section 22 thereof, read with Schedule III of the Companies Act, 2013. In the absence of such information, we are unable to comment on the impact of such non-disclosure on the accompanying financial statements.



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3. We were unable to obtain direct balance confirmations from certain debtors whose balances are outstanding for more than one year. Alternative audit procedures performed by us did not provide sufficient appropriate audit evidence regarding the recoverability and correctness of such balances. The Company has, however, continued to carry these balances at their full value in the financial statements without making any provision for doubtful recovery. Had adequate provision been made, the trade receivables and the loss for the year would have been increased by the amount of such provision, the quantum of which is presently not ascertainable.
4. The Company has share application money pending for allotment, against which no shares have been issued and no refund has been made till the balance sheet date.

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Standalone 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 Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report, including Annexures to the Board's Report and the Business Responsibility Report, 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, 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.



## **Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act, read with the relevant rules issued thereunder.

This responsibility also includes the 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; the selection and application of appropriate accounting policies; the making of judgments and estimates that are reasonable and prudent; and the 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, 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is 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 skepticism 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has 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.

**Materiality** is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider both quantitative materiality and qualitative factors in:

1. Planning the scope of our audit work and evaluating the results of our work; and
2. Evaluating the effect of any identified misstatements in the financial statements.

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 identified during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's



report unless law or regulation precludes public disclosure, or, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

## **Report on Other Legal and Regulatory Requirements**

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 Companies Act, 2013, we give in *Annexure A* a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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, and the Cash Flow Statement dealt with by this report are in agreement with the books of account;
- (d) In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph relating to the non-compliance with Accounting Standard 26, Intangible Assets, the aforesaid standalone financial statements comply with the accounting standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended;
- (e) On the basis of the written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 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 the operating effectiveness of such controls, refer to our separate report in *Annexure B*. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the



best of our information and according to the explanations given to us, the Company has not paid any remuneration to its Directors during the year; and

(h) 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:

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts, including derivative contracts, for which there were any material foreseeable losses;

c. There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund by the Company;

d. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts:

i. no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), 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; and

ii. 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

iii. based on the audit procedures carried out by us, which we considered reasonable and appropriate in the circumstances, nothing has come to our notice that causes us to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e. Based on our opinion and the information provided to us, the Company has not paid or declared any dividend during the year. Therefore, compliance with Section 123 of the Companies Act, 2013 is not applicable.



f. The Company has not maintained its books of account using accounting software having an audit trail (edit log) facility as prescribed under the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014. Accordingly, the requirements of Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 have not been complied with.

g. The Company, being a public company, has not appointed a Company Secretary as required under Section 203 of the Companies Act, 2013 read with Rule 8 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

**For Ranjit Karthikeyan Associates LLP**  
Chartered Accountants  
Firm Registration No. 006705S/S000104



CA Jayaprakash D, B. Com, FCA  
Partner (Membership No. 533736)  
UDIN: 25533736BMHBYE5786

Place: Thiruvananthapuram  
Date: 02-09-2025



## Annexure “A” to the Independent Auditor’s Report

*(Referred to in paragraph 1 under “Report on Other Legal and Regulatory Requirements” section of our report to the Members of Janam Multimedia Limited of even date)*

### 1. Property, Plant and Equipment and Intangible Assets

- a) In our opinion and according to the information and explanations given to us, the Company is maintaining proper records showing full particulars, including quantitative details and situation of property, plant and equipment and intangible assets.
- b) The Company has a programme of verification to cover all items of property, plant and equipment in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, certain property, plant and equipment were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- c) In our opinion and according to the information and explanations given to us and based on the examination of the conveyance deeds provided to us, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.
- d) The Company has revalued its Property, Plant and Equipment during the year based on the valuation carried out by a Registered Valuer as defined under Rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017. The change in the carrying amount of such assets is more than 10% of the net carrying value of respective classes of Property, Plant and Equipment. The Company has also revalued its Intangible Assets (media content) during the year based on the valuation carried out by a Registered Valuer as defined under Rule 2 of the Companies (Registered Valuers and Valuation) Rules, 2017. The change in the carrying amount of such assets is more than 10% of the net carrying value of respective classes of intangible assets.



TC 12/654, LVMRA - 160, "Pranam", Thampuranmukk, Vanchiyoor. P. O, Thiruvananthapuram, Kerala - 695035, India  
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- e) In our opinion and according to the information and explanations given to us, there are no proceedings initiated or pending against the Company for holding any benami property under the *Benami Transactions (Prohibition) Act, 1988* and rules made thereunder.

## 2. Inventory and Working Capital

- a) The Company did not have any physical inventory during the year and hence, in our opinion, clause 3(ii)(a) of the Order is not applicable.
- b) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets at any point of time during the year. Accordingly, clause 3(ii)(b) of the Order is not applicable.

## 3. Loans, Investments, Guarantees and Securities

According to the information and explanations given to us, and on the basis of our examination of the records of the Company, the Company has not made any investment, provided any guarantee or security, or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships, or any other parties during the year. There were no loans outstanding at any time during the year. Accordingly, clauses 3(iii)(a) to 3(iii)(f) of the Order are not applicable.

## 4. Compliance with Sections 185 and 186 of the Act

In our opinion and according to the information and explanations given to us, the Company has not granted any loans, provided any guarantees, given any security, or made any investments to which the provisions of Sections 185 and 186 of the Companies Act, 2013 apply. Accordingly, clause 3(iv) of the Order is not applicable.

## 5. Deposits

In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or amounts deemed to be deposits during the year. Accordingly, clause 3(v) of the Order is not applicable.

## 6. Cost Records

The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act for any of the activities of the Company. Accordingly, clause 3(vi) of the Order is not applicable.



## 7. Statutory Dues

(a) According to the information and explanations given to us and on the basis of our examination of the records, the Company is generally regular in depositing undisputed statutory dues including Goods and Services Tax (GST), Provident Fund, Employees' State Insurance, Income Tax, Customs Duty and other material statutory dues, to the extent applicable, with the appropriate authorities, except for delays in payment of GST, PF, ESI and TDS in a few cases. According to the information and explanations given to us, no undisputed amounts payable in respect of the above statutory dues were in arrears as on March 31, 2025, for a period of more than six months from the date they became payable, except as follows:

Nature of Statute	Nature of Dues	Period to which the Due Relates	Amount (₹ in '00)
Employees' Provident Fund	EPF	2024-2025	3,014
Employees' State Insurance	ESI	2024-2025	2,946
Income-tax Act, 1961	TDS Payable	2024-2025	11,541

(b) There are no statutory dues referred to in sub-clause (a) which have not been deposited on account of dispute.

## 8. Income Surrendered or Disclosed

In our opinion and according to the information and explanations given to us, there are no transactions not recorded 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.

## 9. Borrowings

(a) According to the records of the Company examined by us and the information and explanations given to us, there was no default in repayment of loans or borrowings or in the payment of interest thereon to any lender during the year.



(b) The Company has not been declared a wilful defaulter by any bank or financial institution during the year.

(c) The Company has taken a term loan during the year and the same was applied for the purpose for which it was obtained.

(d) On an overall examination of the financial statements of the Company, funds raised on a short-term basis have, prima facie, not been utilised for long-term purposes.

(e) The Company does not have any subsidiaries, associates, or joint ventures. Accordingly, clause 3(ix)(f) of the Order is not applicable.

#### 10. Raising of Funds

(a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has made preferential allotment/private placement of shares. The Company has complied with the requirements of Sections 42 and 62 of the Companies Act, 2013 and the funds raised have been used for the purposes for which they were raised.

#### 11. Fraud

(a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by any person has been noticed or reported during the year.

(b) Since no fraud has been reported, clause 3(xi)(b) of the Order is not applicable.

(c) To the best of our knowledge and according to the information and explanations given to us, no whistle-blower complaints were received by the Company during the year.

#### 12. Nidhi Company

The Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.



### 13. Related Parties

In our opinion and according to the information and explanations given to us, transactions with related parties are in compliance with Sections 177 and 188 of the Act. Where applicable, details have been disclosed in the financial statements as required by the applicable accounting standards.

### 14. Internal Audit

In our opinion and according to the information and explanations given to us, the Company does not have an internal audit system commensurate with the size and nature of its business.

### 15. Non-Cash Transactions

In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, clause 3(xv) of the Order is not applicable.

### 16. Registration under RBI Act

(a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration from the RBI.

(c) The Company is not a Core Investment Company (CIC) as defined by RBI regulations. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) The Company is not a CIC and does not have any other companies in the Group. Accordingly, clause 3(xvi)(d) of the Order is not applicable.

### 17. Cash Losses

The Company has incurred cash losses of ₹6,69,783 ( hundreds ) in the current financial year and ₹2,85,906 (hundreds) in the immediately preceding financial year.

### 18. Resignation of Auditors

The statutory auditors of the Company resigned during the year. As per the information and explanations provided to us, the issues, objections, or concerns raised by the outgoing auditors have been duly considered by us while performing our audit.



## 19. Going Concern

In our opinion and according to the information and explanations given to us, and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, and our knowledge of the Board of Directors and management plans, no material uncertainty exists as on the date of this report that the Company is not capable of meeting its liabilities as and when they fall due within a period of one year from the balance sheet date.

## 20. Corporate Social Responsibility (CSR)

In our opinion and according to the information and explanations given to us, the provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company, as it does not cross the prescribed limits. Accordingly, clause 3(xx) of the Order is not applicable.

## 21. Consolidated Financial Statements

In our opinion and according to the information and explanations given to us, the Company does not have any subsidiaries, associates, or joint ventures. Accordingly, clause 3(xxi) of the Order is not applicable.

**For Ranjit Karthikeyan Associates LLP**  
Chartered Accountants  
Firm Registration No. 006705S/S000104



CA Jayaprakash D, B. Com, FCA  
Partner (Membership No. 533736)  
UDIN: 25533736BMHBYE5786

Place: Thiruvananthapuram  
Date: 02-09-2025



## Annexure “B” to the Independent Auditor’s Report

*(Referred to in paragraph 2(f) under “Report on Other Legal and Regulatory Requirements” section of our report to the Members of Janam Multimedia Limited of even date)*

### Report on the Internal Financial Controls Over Financial Reporting 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 financial reporting of Janam Multimedia Limited (“the Company”) as at March 31, 2025, in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

### Management’s Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on 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 (ICAI). 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, safeguarding its assets, preventing and detecting frauds and errors, ensuring the accuracy and completeness of accounting records, and timely preparation of reliable financial information, as required under the Companies Act, 2013.

### Auditor’s 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* issued by ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls.



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 were established and maintained, and whether 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, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls 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:

- (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- (ii) 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
- (iii) 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.



## 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 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 such controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

## Opinion

In our opinion, and according to the information and explanations given to us, 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 stated in the *Guidance Note on Audit of Internal Financial Controls Over Financial Reporting* issued by ICAI.

### For Ranjit Karthikeyan Associates LLP

Chartered Accountants

Firm Registration No. 006705S/S000104



CA Jayaprakash D, B. Com, FCA  
Partner (Membership No. 533736)  
UDIN: 25533736BMHBYE5786

Place: Thiruvananthapuram

Date: 02-09-2025



**JANAM MULTIMEDIA LIMITED**

CIN : U92100KL2007PLC021625

(Address: TC 52/512, THOTTEKAT HOUSE, SKVC ROAD, KANATTUKARA P.O., THRISSUR - 680 011)

Balance Sheet as at 31 March 2025

(Rs in '00)

Particulars	Note	31 March 2025	31 March 2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' funds</b>			
(a) Share Capital	3	79,37,638.00	70,52,459.00
(b) Reserves and Surplus	4	(49,11,853)	(63,42,031)
<b>Total</b>		<b>30,25,785.48</b>	<b>7,10,427.95</b>
<b>(2) Share Application Money Pending Allotment</b>		<b>21,932.33</b>	<b>6,932.33</b>
<b>(3) Non-current liabilities</b>			
(a) Long-term Borrowings	5	3,85,811.76	2,45,000.00
(b) Long-term Provisions	6	1,71,196.00	1,08,480.14
<b>Total</b>		<b>5,57,007.76</b>	<b>3,53,480.14</b>
<b>(4) Current liabilities</b>			
(a) Short-term Borrowings	7	3,63,082.94	2,83,970.26
(b) Trade Payables			
- Due to Micro and Small Enterprises			
- Due to Others	8	2,36,361.85	1,14,916.49
(c) Other Current Liabilities	9	1,89,045.36	2,43,793.97
(d) Short Term Provisions	10	10,338.73	
<b>Total</b>		<b>7,98,828.88</b>	<b>6,42,680.72</b>
<b>Total Equity and Liabilities</b>		<b>44,03,554.45</b>	<b>17,13,521.14</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
<b>(a) Property, Plant and Equipment and Intangible Assets</b>			
(i) Property, Plant and Equipment	11	13,22,956.69	7,93,973.26
(ii) Intangible Assets	11	17,66,583.78	1,355.99
(iii) Work in progress	11	6,30,848.03	
(b) Long term Loans and Advances	12	42,041.32	46,711.16
<b>Total</b>		<b>37,62,429.82</b>	<b>8,42,040.41</b>
<b>(2) Current assets</b>			
(a) Inventories	13	-	1,42,519.47
(b) Trade Receivables	14	5,09,096.19	5,49,699.01
(c) Cash and cash equivalents	15	18,450.76	60,455.63
(d) Short-term Loans and Advances	16	38,432.16	1,18,661.73
(e) Other Current Assets	17	75,146	144.89
<b>Total</b>		<b>6,41,124.63</b>	<b>8,71,480.73</b>
<b>Total Assets</b>		<b>44,03,554.45</b>	<b>17,13,521.14</b>

See accompanying notes to the financial statements

For and on behalf of the Board

**RAJASEKHARAN SREEDHARAN NAIR**  
Managing Director  
DIN: 00168544

**SAJEEVAN P**  
Whole Time Director  
DIN: 06553966

**Vinod V Nair**  
Chief Financial Officer

**AUDITOR'S REPORT**

Vide our report if even date attached

For Ranjit Karthikeyan Associates LLP  
Chartered Accountants  
Firm Registration No: 006705 S/S000104

**CA Jayaprakash D, Bcom., FCA**  
Partner (Mem. No. 533736)  
UDIN: 25533736BMHBYE5786



Place: Thiruvananthapuram  
Date: 02-09-2025

# JANAM MULTIMEDIA LIMITED

CIN : U92100KL2007PLC021625

(Address: TC 52/512, THOTTEKAT HOUSE, SKVC ROAD, KANATTUKARA P.O., THRISSUR - 680 011)


Statement of Profit and loss for the year ended 31 March 2025


		(Rs in '00)	
Particulars	Note	31 March 2025	31 March 2024
Revenue from Operations			
Other Income	18	7,96,265.82	8,83,383.57
<b>Total Income</b>	19	<b>7,474.40</b>	<b>8,434.84</b>
		<b>8,03,740.22</b>	<b>8,91,818.41</b>
<b>Expenses</b>			
Production And Operating Expenses			
Change in Inventories	20	2,05,681.58	2,16,472.40
Employee Benefit Expenses	21	1,42,519.47	(142519.47)
Finance Costs	22	7,35,153.90	6,91,889.20
Depreciation and Amortization Expenses	23	43,010.60	35,288.01
Other Expenses	24	1,45,746.50	1,95,952.05
<b>Total expenses</b>	25	<b>3,47,158.38</b>	<b>3,76,594.26</b>
		<b>16,19,270.43</b>	<b>13,73,676.45</b>
<b>Profit/(Loss) before Exceptional and Extraordinary Item and Tax</b>		-	
Exceptional Item		(8,15,530.21)	(481858.04)
<b>Profit/(Loss) before Extraordinary Item and Tax</b>		0.00	0.00
Extraordinary Item		(8,15,530.21)	(4,81,858.04)
<b>Profit/(Loss) before Tax</b>		0.00	0.00
Tax Expenses		(8,15,530.21)	(4,81,858.04)
Current Tax			
<b>Profit/(Loss) after Tax</b>		0.00	0.00
<b>Earnings Per Share (Face Value per Share Rs.100 each)</b>		<b>(8,15,530.21)</b>	<b>(4,81,858.04)</b>
-Basic (In Rs)	26	(11.00)	-6.83
-Diluted (In Rs)	26	(11.00)	-6.83

See accompanying notes to the financial statements

### AUDITOR'S REPORT

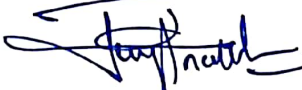
Vide our report if even date attached

  
**RAJASEKHARAN SREEDHARAN NAIR**  
 Managing Director  
 DIN: 00168544

  
**SAJEEVAN P**  
 Whole Time Director  
 DIN: 06553966

**Vinod V Nair**  
 Chief Financial Officer

For **Ranjit Karthikeyan Associates LLP**  
 Chartered Accountants  
 Firm Registration No: 006705 S/S000104

  
**CA Jayaprakash D, Bcom., FCA**  
 Partner (Mem. No. 533736)

UDIN:

Place: Thiruvananthapuram  
 Date: 30-08-2025



**JANAM MULTIMEDIA LIMITED**

(Address: TC 52/512, THOTTTEKKAT HOUSE, SKVC ROAD, KANATTUKARA P.O., THIRISSUR - 680 011)  
**Cash Flow Statement for the year ended 31 March 2025**


(Rs in '00)

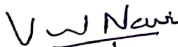
Particulars	Note	31 March 2025	31 March 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		(8,15,530.21)	(4,82,572.04)
Net Profit after tax		-	-
Profit/(loss) from Discontinuing Operation (after tax)		-	-
Depreciation and Amortisation Expense		1,45,746.50	1,95,952.05
Loss/(Gain) on Sale / Discard of Assets (Net)		(5,060.15)	(6,995.00)
Non Cash Expenses		-	8,666.00
Interest Income		(464.53)	(2,497.72)
Finance Costs		2,186.79	-
<b>Operating Profit before working capital changes</b>		(6,73,121.60)	(2,87,446.71)
<b>Adjustment for:</b>			
Inventories		1,42,519.47	(85.54)
Trade Receivables		40,602.82	17,230.43
Loans and Advances		4,669.84	2,82,045.22
Other Current Assets		5,228.94	(144.89)
Other Non current Assets		-	(1,42,519.47)
Trade Payables		1,21,445.36	26,318.93
Other Current Liabilities		(54,748.61)	78,978.11
Long term Liabilities		-	22,364.29
Short-term Provisions		10,338.73	20,242.38
Long-term Provisions		62,715.86	2,364.51
<b>Cash (Used in)/Generated from Operations</b>		(3,40,349.19)	19,347.26
<b>Net Cash (Used in)/Generated from Operating Activities</b>		(3,40,349.19)	19,347.26
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant and Equipment (Including Capital Work in Progress)		8,25,005.23	(35,449)
Sale of Property, Plant and Equipment		(5,060)	6,995.00
Purchase of Intangible assets		91.52	-
Interest received		(465)	2,497.72
<b>Net Cash (Used in)/Generated from Investing Activities</b>		8,19,572.07	(25,957)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Issue of Share Capital		8,85,179.00	-
Share Application Money pending allotment		15,000.00	-
Proceeds from Long Term Borrowings		1,40,811.76	-
Proceeds from Short Term Borrowings		79,112.42	-
Interest Paid on Loans		(2,187)	-
<b>Net Cash (Used in)/Generated from Financing Activities</b>		11,17,916.39	-
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		(42,005)	(6,609)
Opening Balance of Cash and Cash Equivalents		60,455.63	67,065.03
Exchange difference of Foreign Currency Cash and Cash equivalents		0.00	-
<b>Closing Balance of Cash and Cash Equivalents</b>	15	<b>18,450.76</b>	<b>60,455.63</b>

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

For and on behalf of the Board

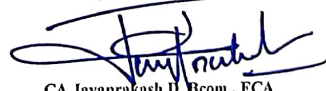
  
**RAJASEKHARAN SREEDHARAN NAIR**  
 Managing Director  
 DIN: 00168544

  
**Vinod V Nair**  
 Chief Financial Officer

  
**SAJEEVAN P**  
 Whole Time Director  
 DIN: 06553966

**AUDITOR'S REPORT**  
 Vide our report if even date attached

For Ranjit Karthikeyan Associates LLP  
 Chartered Accountants  
 Firm Registration No: 006705 S/S000104

  
**CA Jayaprakash D, Bcom., FCA**  
 Partner (Mem. No. 533736)  
 UDIN: 25533736BMHBYE5786



Place: Thiruvananthapuram  
 Date: 02-09-2025

**JANAM MULTIMEDIA LIMITED**  
**Notes forming part of the Financial Statements**

**1 COMPANY INFORMATION**

Janam Multimedia Limited ("the Company") is a public limited company incorporated in Kerala under the provisions of the Companies Act, 2013. The company's shares are not listed. The Company is in the business of television media and currently operates 'Janam TV' channel.

**SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Preparation**

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis.

**B. Use of estimates**

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known/materialise.

**C. i) Property, Plant and Equipment**

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

**ii) Intangible Assets**

Intangible assets are recognised if they are separately identifiable and the Company controls the future economic benefits arising from them. All other expenses on intangible items are charged to the Statement of Profit and Loss. Intangible assets are stated at cost less accumulated amortization and impairment.

## (D) Inventories

The Company does not have any physical inventory during the year, Only inventory is intangible in nature

## Depreciation / amortization

### i) Tangible Fixed Assets

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a straight line basis so as to write-off the cost of the assets over the useful lives.

ii) Intangible Fixed Assets The intangible assets are amortized over their respective individual estimated useful lives on a straightline basis, commencing from the date the asset is available for its use.

Types of Assets	Period
Studio Equipments	13
Furniture and Fixtures	10
Electrical Fittings	10
Vehicles	8
Office equipment	5
Computers	3
Software	6
Lease Hold Improvement	15
Kitchen Equipment	2

## Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

## Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were

impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

## **Investments**

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

## **Employee Benefits**

Short term employee benefits are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the related service is rendered.

Provision for gratuity has been made in the accounts during the year on the basis of number of years completed by the employees. The Company has not adopted actuarial valuation method since the number of employees is not large. No material difference is estimated by the management, if the liability is valued actuarially.

## **Revenue recognition**

Revenue is recognised to the extent it is probable that economic benefits will flow to the company and the revenue can be reliably measured.

i) Advertisement revenue from broadcasting is recognised when the advertisements are displayed before the public i.e on telecast. Advances for which terms of telecast not finalised/agreed are not considered.

ii) Sale of Programme is recognised, when the significant risks and rewards have been transferred to the customers in accordance with the agreed terms.

iii) All other direct/indirect incomes are also accounted for on accrual basis.

## **Taxation**

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the

Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

### **Foreign currency transactions**

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

### **Earnings Per Share**

Basic Earnings per equity share (EPS) is calculated by dividing earnings after tax by the weighted average number of equity shares outstanding during the year. Diluted EPS is not calculated as there is no diluted earnings during the year.

### **Provisions, Contingent liabilities and Contingent assets**

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made.

Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the

current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

### **Cash and cash equivalents**

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

Notes forming part of the Financial Statements

3 Share Capital

(Rs in '00)

Particulars	31 March 2025	31 March 2024
<b>Authorised Share Capital</b>		
Equity Shares, Rs. 100 par value, 9000000 (Previous Year -9000000) Equity Shares	90,00,000.00	90,00,000.00
<b>Issued, Subscribed and Fully Paid up Share Capital</b>		
Equity Shares, Rs. 100 par value 7937638 (Previous Year -7052459) Equity Shares paid up	79,37,638.00	70,52,459.00
<b>Total</b>	<b>79,37,638.00</b>	<b>70,52,459.00</b>

(i) Reconciliation of number of shares

Particulars	31 March 2025		31 March 2024	
	No. of shares	(Rs in '00)	No. of shares	(Rs in '00)
Equity Shares				
Opening Balance	70,52,459	70,52,459.00	70,52,459	70,52,459.00
Issued during the year	8,85,179	8,85,179.00	-	-
Deletion	-	-	-	-
<b>Closing balance</b>	<b>79,37,638</b>	<b>70,52,459.00</b>	<b>70,52,459</b>	<b>70,52,459.00</b>

(ii) Rights, preferences and restrictions attached to shares

(a) Equity shares: The Company has one class of equity shares having a par value of Rs 100 per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

(b) Shares in respect of each class in the company held by its holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company in aggregate: Not applicable

(c) There are no shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts.

(iii) Shares held by Promoters at the end of the year 31 March 2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
MURALI N P	Equity	1,000	0.01%	0.00%
P VISWAROOPAN	Equity	21,500	0.27%	0.00%
VISHNU PRASAD B MENON	Equity	25,000	0.31%	0.00%
MADHANVAN UNNI K P	Equity	25,000	0.31%	0.00%
TAJ KOLLARA SUKUMARAN	Equity	1,00,000	1.26%	300%
SREEKUMAR K R	Equity	25,000	0.31%	0.00%
SAJEEVAN P R	Equity	25,000	0.31%	0.00%
JAYACHANDRAN B S	Equity	4,000	0.05%	0.00%
MANOJ KUMAR NAIR	Equity	1,00,000	1.26%	300%
K S MURALEEDHARAN PILLAI	Equity	25,000	0.31%	0.00%
N K SURENDRAN	Equity	25,000	0.31%	0.00%
RADHAMOHANAN	Equity	25,000	0.31%	0.00%
AMBALAVANAM	Equity	25,000	0.31%	0.00%
KRISHNA KUMAR U S	Equity	25,000	0.31%	0.00%

Shares held by Promoters at the end of the year 31 March 2024

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
MURALI N P	Equity	1,000	0.01%	0.00%
P VISWAROOPAN	Equity	21,500	0.30%	0.00%
VISHNU PRASAD B MENON	Equity	25,000	0.35%	0.00%
MADHANVAN UNNI K P	Equity	25,000	0.35%	0.00%
TAJ KOLLARA SUKUMARAN	Equity	25,000	0.35%	0.00%
SREEKUMAR K R	Equity	25,000	0.35%	0.00%
SAJEEVAN P R	Equity	25,000	0.35%	0.00%
JAYACHANDRAN B S	Equity	4,000	0.06%	0.00%
MANOJ KUMAR NAIR	Equity	25,000	0.35%	0.00%
K S MURALEEDHARAN PILLAI	Equity	25,000	0.35%	0.00%
N K SURENDRAN	Equity	25,000	0.35%	0.00%
RADHAMOHANAN	Equity	25,000	0.35%	0.00%
AMBALAVANAM	Equity	25,000	0.35%	0.00%
KRISHNA KUMAR U S (MD)	Equity	25,000	0.35%	0.00%

- (d) None of the share holders are holding more than 5% of the Share Capital.
- (e) The Company has only one class of shares referred to as equity shares with a face value of ₹100 per share. Each holder is entitled to one vote per share.
- (f) Aggregate number and class of shares allotted as fully paid-up pursuant to contract(s) without payment being received in cash:-NIL
- (g) Aggregate number and class of shares allotted as fully paid-up by way of bonus shares:-NIL
- (h) Aggregate number and class of shares bought back:-NIL
- (i) No securities convertible into equity/preference shares were issued :-NIL
- (j) Calls unpaid:-NIL
- (k) Forfeited shares (amount originally paid up):-NIL

#### 4 Reserves and Surplus

(Rs in '00)

Particulars	31 March 2025	31 March 2024
<b>Securities Premium</b>		
Opening Balance	29,614.00	29,61,400.00
Closing Balance	29,614.00	29,61,400.00
<b>Revaluation Reserve</b>		
Opening Balance		-
Add: Increase On Revaluation of PPE	4,79,808.74	-
Add: Increase On Revaluation of Intangible Assets	17,65,900.00	
Closing Balance	22,45,708.74	-
<b>Statement of Profit and loss</b>		
Balance at the beginning of the year	(63,71,645)	(58,89,787)
<b>Balance at the end of the year</b>	<b>(8,15,530)</b>	<b>(63,71,64,505)</b>
<b>Total</b>	<b>(49,11,853)</b>	<b>(63,42,03,105)</b>

##### Note 1. Revaluation of Property, Plant and Equipment

During the year, the Company revalued its Land as on 31st March 2025 on the basis of fair value determined by an independent registered valuer using the market approach.

The revaluation resulted in an increase of ₹ 4,79,809 hundreds, which has been credited to Revaluation Reserve under Equity.

The carrying amount of Land after revaluation is ₹ 6,00,000 hundreds

##### Note 2. Revaluation of Intangible Assets

The Company also revalued its Digital Content Library (programmes, movies/serials and news visuals) as on 31st March 2025 based on a valuation report of an independent valuer, applying a combination of Cost Approach, Income Approach and Market Approach methods.

The revaluation resulted in an increase of ₹ 17,65,900 hundreds, which has been credited to Revaluation Reserve under Equity.

Since the revaluation has been carried out as on 31st March 2025, no additional depreciation/amortisation has been charged in the current year on the revalued portion. Depreciation/Amortisation on the revalued amount will be charged prospectively from FY 2025-26.

The carrying amount of Intangible Assets (after revaluation and accumulated amortisation) is ₹ 17,66,584 hundreds

#### 5 Long term borrowings

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Secured Term loans from banks	1,47,601.76	-
Unsecured Loans and advances from related parties	2,38,210.00	2,45,000.00
<b>Total</b>	<b>3,85,811.76</b>	<b>2,45,000.00</b>

##### Particulars of Long term Borrowings

Name of Lender/Type of Loan	Nature of Security	Rate of Interest	Monthly Installments	No of Installment
HDFC Bank	Vehicle Loan	9.35%	14,308.00	60
HDFC Bank	Vehicle Loan	9.13%	21,911.00	60
HDFC Bank	Vehicle Loan	9.31%	16,280.00	60
HDFC Bank	Vehicle Loan	9.12%	22,221.00	60
Dhanlakshmi bank	Term Loan	10.50%	4,29,900.00	60

##### Term Loan

Term Loan From Dhanlakshmi Bank is secured by hypothecation of the Fixed assets of the company.

##### Vehicle Loan

Vehicle Loan from HDFC Bank is secured by hypothecation of vehicles to HDFC Bank

##### Loan from Directors

Loan from directors are Unsecured and carrying no interest

#### 6 Long term provisions

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Provision for Gratuity	1,45,234.65	1,08,480.14
Provision for Leave Encashment	25,961.35	-
<b>Total</b>	<b>1,71,196.00</b>	<b>1,08,480.14</b>

**7 Short term borrowings**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Current maturities of long-term debt	59,845.42	230.77
Bank Overdraft	3,03,237.52	2,83,739.49
<b>Total</b>	<b>363082.94</b>	<b>2,83,970.26</b>

Bank Overdraft availed from Dhanlaxmi Bank Ltd is secured by hypothecation of entire current assets with carries an interest rate of 13%.

**8 Trade payables**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Due to Micro and Small Enterprises		-
Due to others	2,36,361.85	1,14,916.49
<b>Total</b>	<b>2,36,361.85</b>	<b>1,14,916.49</b>

**8.1 Trade Payable ageing schedule as at 31 March 2025**

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others	2,01,849.85	7,736.05	2,205.18	24,570.76	2,36,361.85
Disputed dues- MSME					-
Disputed dues- Others					-
<b>Sub total</b>					<b>2,36,361.85</b>
MSME - Undisputed					
Others - Undisputed					
<b>Total</b>					<b>2,36,361.85</b>

**8.2 Trade Payable ageing schedule as at 31 March 2024**

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others	79,316.00	21,783.42	13,554.07	263.00	1,14,916.49
Disputed dues- MSME					-
Disputed dues- Others					-
<b>Sub total</b>					<b>1,14,916.49</b>
MSME - Undisputed					
Others - Undisputed					
<b>Total</b>					<b>1,14,916.49</b>

**9 Other current liabilities**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Statutory dues	53,642.88	1,07,376.58
Advances from customers	55,587.24	47,662.36
Interest Payable to Directors	7,887.64	7,887.64
Other Payables	70,127.60	80,867.39
Audit Fee Payable	1,800.00	
<b>Total</b>	<b>1,89,045.36</b>	<b>2,43,793.97</b>

**10 Short term provisions**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Provision for Gratuity	7,775.58	
Provision for Leave Encashment	2,563.15	
<b>Total</b>	<b>10,338.73</b>	<b>-</b>

11. Property Plant and Equipment

Name of Assets	Gross Block			Depreciation and Amortization			Net Block	
	As on 01-April-24	Addition	Deduction	As on 31-March-25	As on 01-April-24	CY Depreciation Deduction	As on 31-March-25	As on 31-March-24
(i) Property, Plant and Equipment								
Land	35,823.76	5,64,176.24	-	6,00,000.00			-	6,00,000.00
Electrical Fittings	68,721.95	216.33	-	68,938.28	49,158.18	6,268.51	55,426.69	13,511.59
Furniture & Fittings	1,14,687.96	-	-	1,14,687.96	85,877.56	10,205.60	96,083.16	18,604.80
Computers	1,48,735.71	-	-	1,48,735.71	1,42,605.91	1,813.09	1,44,419.00	4,316.71
Motor Cars	1,23,707.02	32,382.32	17,111.69	1,38,977.65	1,10,089.77	4,337.64	97,315.76	41,661.89
Studio Equipments	16,44,854.49	77,191.36	-	17,22,045.85	9,58,848.81	1,21,415.21	10,80,264.02	6,86,005.68
Office Equipments	7,840.63	-	-	7,840.63	5,911.27	783.82	6,695.09	1,145.54
Kitchen Equipments	51.19	-	-	51.19	51.19	-	51.19	-
Lease Hold Improvements	2,508.90	-	-	2,508.90	415.66	158.90	574.56	1,934.34
<b>Total</b>	<b>21,46,931.60</b>	<b>6,73,966.24</b>	<b>17,111.69</b>	<b>28,03,786.16</b>	<b>13,52,958.35</b>	<b>1,44,982.77</b>	<b>14,80,829.47</b>	<b>13,22,956.69</b>
Previous Year								
(ii) Intangible Assets								
Software	2,06,978.10	91.52	-	2,07,069.62	2,05,622.11	763.73	2,06,385.84	683.78
Media Content	-	17,65,900.00	-	17,65,900.00	-	-	-	17,65,900.00
<b>Total</b>	<b>2,06,978.10</b>	<b>17,65,991.52</b>	<b>-</b>	<b>19,72,969.62</b>	<b>2,05,622.11</b>	<b>763.73</b>	<b>2,06,385.84</b>	<b>17,66,583.78</b>
Previous Year								

11(a). Work in Progress (Rs in '00)

Particulars	Current Year	Previous Year
Work in progress - Assets	5,36,954.55	-
Work in progress - Civil	93,893.48	-
<b>Total</b>	<b>6,30,848.03</b>	

**12 Long term loans and advances**

(Unsecured, considered good unless otherwise stated)

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Other loans and advances (Unsecured, considered good)		
-Rent Deposit	18,300.37	23,371.87
-Security Deposit	23,740.95	23,339.29
	-	
<b>Total</b>	<b>42,041.32</b>	<b>46,711.16</b>

**13 Inventories**

(Valued at Cost or NRV, whichever is less)

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Media Content	-	1,42,519.47
<b>Total</b>	<b>-</b>	<b>1,42,519.47</b>

**14 Trade receivables**

(Unsecured, considered good unless otherwise stated)

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Unsecured considered good	5,09,096.19	5,49,699.01
Doubtful		-
<b>Total</b>	<b>5,09,096.19</b>	<b>5,49,699.01</b>

**14.1 Trade Receivables ageing schedule as at 31 March 2025**

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered	1,71,861.42	62,294.54	64,585.82	55,554.25	1,54,800.17	5,09,096.19
Undisputed Trade Receivables- considered						
Disputed Trade Receivables considered						
Disputed Trade Receivables considered						
Sub total						<b>5,09,096.19</b>
Undisputed - considered good						
Undisputed - considered doubtful						
Provision for doubtful debts						
<b>Total</b>						<b>5,09,096.19</b>

**14.2 Trade Receivables ageing schedule as at 31 March 2024**

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables- considered	2,54,841.98	44,955.03	82,323.13	33,020.19	1,34,558.68	5,49,699.01
Undisputed Trade Receivables- considered						
Disputed Trade Receivables considered						-
Disputed Trade Receivables considered						-
Sub total	254841.98	44955.03	82323.13	33020.19	134558.68	<b>5,49,699.01</b>
Undisputed - considered good						
Undisputed - considered doubtful						
Provision for doubtful debts						
<b>Total</b>						<b>5,49,699.01</b>

**15 Cash and cash equivalents**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Cash on hand	241.04	1,465.77
Balances with banks in current accounts	6,838.26	42,085.44
<b>Cash and cash equivalents - total</b>	<b>7,079.30</b>	<b>43,551.21</b>
Other Bank Balances		
Deposits with original maturity for more than 3 months but less than 12 months		-
Deposits with original maturity for more than 12 months	11,371.46	16,904.42
<b>Total</b>	<b>18,450.76</b>	<b>60,455.63</b>

Fixed Deposits amounting to 11,371 hundreds kept with dhanlakshmi bank as a security against bank guarantee issued in favour of Tata Telecom communicati

**16 Short term loans and advances**

(Unsecured, considered good unless otherwise stated)

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Advances to suppliers	9,927.57	12,971.80
Others		
-Advance against capital expenditure		84,367.50
-Advance Tax / TDS	17,363.89	8,276.85
-Other Advances	3,801.02	6,482.10
-Prepaid Expenses	7,339.68	6,563.48
<b>Total</b>	<b>38,432.16</b>	<b>1,18,661.73</b>

**17 Other current assets**

(Unsecured, considered good unless otherwise stated)

(Rs in '00)

Particulars	31 March 2025	31 March 2024
GST Receivables	51,058.15	
Interest accrued	133.08	27.89
Prepaid Rent	-	117.00
Imprest to Bureaus	654.28	
Advance paid to creditors	23,300.00	
<b>Total</b>	<b>75,145.52</b>	<b>144.89</b>

**18 Revenue from operations**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Sale of services		
-Income from Advertisement - Domestic	7,37,375.20	8,34,236.98
-Income from Advertisement - Export	58,890.62	49,146.59
<b>Total</b>	<b>7,96,265.82</b>	<b>8,83,383.57</b>

**19 Other Income**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Interest Income	464.53	924.10
Discount Received	-	345.74
Excess Provision written off	-	170.00
Insurance Claim Receipts	-	-
Profit on Sale of vehicle	5,060.15	6,995.00
Other Income	1949.72	0
<b>Total</b>	<b>7,474.40</b>	<b>8,434.84</b>

**20 Production And Operating Expenses**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Equipment Hire Charge	8,009.00	24,029.35
News Reading Charges	3,359.52	2,800.00
Other Production Expenses	19,918.42	31,851.13
Professional/ Artist Charges	-	26,960.78
Shooting Expenses	-	8,012.11
Subscription Charges	22,468.44	22,705.09
Uplinking Charges	83,018.63	1,00,113.94
Onam Programs	27,284.28	-
Events	41,613.29	-
Anchor charges	10.00	-
<b>Total</b>	<b>2,05,681.58</b>	<b>2,16,472.40</b>

**21 Changes in Inventory**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Opening balance	14,25,194.70	0.00
Closing balance	0.00	1,42,519.47
<b>Changes in Inventory</b>	<b>1,42,519.47</b>	<b>-1,42,519.47</b>

**22 Employee benefit expenses**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Salaries and wages	6,05,859.84	6,22,767.10
Contribution to provident and other funds	41,318.40	41,826.85
Staff welfare expenses	14,421.07	17,243.24
Gratuity	45,030.09	10,052.01
Leave encashment benefit	28,524.50	0
<b>Total</b>	<b>7,35,153.90</b>	<b>6,91,889.20</b>

**23 Finance costs**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Interest on Bank OD	40,823.81	35,288.01
Interest on Term Loan	1,910.33	0.00
Interest on Vehicle Loan	276.46	0.00
<b>Total</b>	<b>43,010.60</b>	<b>35,288.01</b>

Interest Expense comprise of Interest on Term Loan, Interest on Vehicle Loan and interest on Bank Overdraft.

**24 Depreciation and amortization expenses**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Amortization of intangible assets	763.73	187.71
Depreciation on property, plant and equipment	1,44,982.77	1,95,764.34
<b>Total</b>	<b>1,45,746.50</b>	<b>1,95,952.05</b>

**25 Other expenses**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Auditors' Remuneration	1,800.00	1,800.00
Insurance	8,213.49	9,521.54
Power and fuel	89,742.69	82,890.64
Professional fees	8,366.73	4,017.20
Rent	47,059.45	48,425.15
Repairs others	11,614.79	13,836.81
Rates and taxes	725.20	409.90
Travelling Expenses	17,011.36	21,282.39
Accommodation Expenses	5,643.36	9,376.09
Administrative Consultancy Charges	-	12,774.63
Annual Maintenance Charges	6,963.61	12,083.73
Bank Charges & Commission	6,513.62	3,311.01
BARC Rating Charges	20,000.00	18,000.00
Business Promotion & Marketing	2,338.77	26,459.15
Cable Charges	896.10	975.00
Discount Allowed	-	-
Fine & Interest Paid	644.70	5,540.67
General Expenses	-	13,282.68
Hall hire charges	693.52	6,884.10
Profit or Loss on Foreign Exchange	-396.71	203.81
<b>Total continued</b>	<b>2,27,830.68</b>	<b>2,91,074.50</b>

**Other expenses**

(Rs in '00)

Particulars	31 March 2025	31 March 2024
<b>Total continued from previous page</b>	<b>2,27,830.68</b>	<b>2,91,074.50</b>
Momento	-	2,083.01
NSDL and CDSL Custody Fees	-	1,500.00
Postage & Telephone	20,484.90	23,030.16
Printing and Stationery	2,041.37	4,508.53
Property plant and Equipment Written off	-	8,666.00
Refreshment Expenses	-	3,827.59
Security Charge	8,341.94	5,400.00
Vehicle hire charges	32,264.00	36,504.47
Legal Charges	1,125.00	-
Licence Fee	7,000.00	-
Prior period Exp	87.60	-
Other Exp	0.50	-
Annual Custody Fee	1,500.00	-
Round Off	0.96	-
Share Issue Exp	70.00	-
Licence Renewal Charges	709.39	-
Website Maintenance	1,274.76	-
General Expenses	43,832.80	-
Consumables	594.48	-
<b>Total</b>	<b>3,47,158.38</b>	<b>3,76,594.26</b>

# JANAM MULTIMEDIA LIMITED

## Notes forming part of the Financial Statements

### 26 Earning per share

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Profit attributable to equity shareholders (Rs in '00)	(8,15,530.21)	(4,81,858.04)
Weighted average number of Equity Shares	74,12,409.58	70,52,459.00
Earnings per share basic (Rs)	(11.00)	(6.83)
Earnings per share diluted (Rs)	(11.00)	(6.83)
Face value per equity share (Rs)	100	100

### 27 Auditor Remuneration

(Rs in '00)

Particulars	31 March 2025	31 March 2024
<b>Payments to auditor as</b>		
- for taxation matters	300.00	300.00
- for Statutory Audit	1,500.00	1,500.00
<b>Total</b>	<b>1,800.00</b>	<b>1,800.00</b>

### 28 Micro and Small Enterprise

The company has not received any intimation from its creditors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosures, if any, required under the Act have not been made.

### 29 Earnings in Foreign Currencies

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Income From Advertisement (Export)	58,890.62	49,146.59
<b>Total</b>	<b>58,890.62</b>	<b>49,146.59</b>

### 30 Expenditure made in Foreign Currencies

(Rs in '00)

Particulars	31 March 2025	31 March 2024
Annual Maintenance Charges	2054.4	8,713.98
<b>Total</b>	<b>2,054.40</b>	<b>8,713.98</b>

### 31 Related Party Disclosure

(i) List of Related Parties	Relationship
Mr Rajasekharan Sreedharan Nair	Managing Director
Mr. Sajeevan P	Executive Director
Mr Krishna Kumar KT	Director
Mr Sudhakaran PR	Director
Mr Vipin PG	Director
Mr. Radha Mohanan	Director
Mr. Vishwaroopan P	Director
Mr. Madhavanunni KP	Director
Mr. Surendran KN	Director
Mr. Taj K S	Director
Mr. Manoj Kumar P C	Director
Mr. Murali NP	Director
Mr. Vishnu Prasad B Menon	Director
Mr.Rajan Nair Gangadharan	Director
Mr Sreekumar KR	Director
Mr.Avinashi Palaniyappan Ambalavanam	Director
Mr.Krishna Kumar Sivaraman Nair	Director
Mr. Muralleedharan Pillai	Director
Mr Jayachandran S	Director
Mr Unnikrishnan Vasu	Director
Mr Rajeev Kumar C	Director
Mr Jayakumar Sreedharan Pillai	Director
Mrs. Remya KR	Company Secretary
Mr. Suijth P	Chief Financial Officer
Mr. Anal Padmanabhan	Chief Financial Officer

**(ii) Related Party Transactions**

(Rs in '00)

Particulars	Relationship	31 March 2025	31 March 2024
Salary			
- Mr. Suijth P	Chief Financial Officer	240.00	4,180.00
- Mr. Anal Padmanabhan	Chief Financial Officer	2,000.00	-
- Mrs Remya KR	Company Secretary	6,300.00	7,535.00

**(iii) Related Party Balances**

(Rs in '00)

Particulars	Relationship	31 March 2025	31 March 2024
Loan			
- Mr. Rajasekharan Sreedharan Nair	Director	56,500.00	-
- Mr. Radha Mohanan	Director	75,000.00	75,000.00
- Mr. Manoj Kumar P C	Director	-	75,000.00
- Mr. Vishwaroopan P	Director	20,000.00	20,000.00
- Mr. Krishnakumar KT	Director	1,700.00	-
- Mr. Sajeevan P	Director	63,000.00	-
- Mr. Vipin PG	Director	2,000.00	-
- Mr. Sudhakaran PR	Director	10,000.00	-
Interest Payable	Director		
- Mr. Taj K S	Director	2,373.23	2,373.23
- Mr. Radha Mohanan	Director	3,051.35	3,051.35
- Mr. Manoj Kumar P C	Director	2,322.62	2,332.62

**32 Loans and Advances given to Related Parties**

Loans or Advances in the nature of loans granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are repayable on demand or without specifying the terms of repayment:- NIL (Previous Year:- NIL)

**33 Security of Current Assets Against Borrowings**

The Company has a Overdraft of Rs.300 Lakhs which is secured by hypothecation of entire current asset of the company. Drawing power for the Overdraft limit shall be regulated by the quarterly cash flow statement submitted by the company.

**34 Deferred Tax Asset/Liability**

Deferred Tax Asset/Liability is recognised for timing difference between the profit as per the financial statement and the profit calculated for the income tax purpose at the tax rate applicable to the relevant assessment year. The company has not recognized Deferred Tax Asset during the year since it is no longer reasonably certain that sufficient future taxable income will be available against which deferred tax asset can be realised

**35 Details of Benami Property held**

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 there under in the financial years ended March 31, 2025 and March 31, 2024.

**36 Wilful Defaulter**

The company has not been declared as a wilful defaulter by any bank or financial institution or other lender in the financial years ended March 31,2025 and March 31,2024.

**37 Relationship with Struck off Companies**

There are no transactions with struck off companies under Section 248 of Companies Act, 2013 and Section 560 of Companies Act, 1956 for the financial years ended March 31,2025 and March 31, 2024.

**38 Registration of Charge**

There are no Charges or satisfaction of charges yet to be registered with Registrar of Companies beyond the statutory period

**39 Compliance with number of layers of companies**

Non-compliance of number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017: NIL (Previous Year: NIL)

**40 Disclosure where company has given loan or invested to other person or entity to lend or invest in another person or entity**

The Company has not advanced, loaned or invested funds (either borrowed funds, share premium or any other source or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries), with the understanding (whether recorded in writing or otherwise) that such Intermediary shall, 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. During the year, the Company has, however, placed fixed deposits amounting to ₹11,371 hundreds with Dhanlaxmi Bank, which have been earmarked as security against a bank guarantee issued in favour of Tata Telecom Communications Limited. These deposits are not in the nature of loans or advances to any

**41 Disclosure where company has received fund from other person or entity to lend or invest in other person or entity**

The company has not received any fund 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 (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries

**42 Undisclosed Income**

There are no transactions that are not recorded in the books of accounts to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

**43 CSR Expenditure**

**Nature of CSR activities**

The provisions of Section 135 of the Companies Act, 2013 is not applicable to the company

**44 Proposed Dividends**

The amount of dividends proposed to be distributed to equity shareholders for the period and the related amount per share:-NIL (Previous Year:-NIL)

**45 Regrouping**

Figures have been rounded off to the nearest hundred rupee. Previous year figures have been re-grouped / re-arranged wherever necessary.

**46 Securities issued for specific purposes**

Where in respect of an issue of securities made for a specific purpose, the whole or part of the amount has not been used for the specific purpose at the Balance Sheet date, there shall be indicated by way of note how such unutilized amounts have been used or invested:-NIL (Previous Year:-NIL)

**47 Shares Application Money Pending For Allotment**

The reconciliation of share application money is pending. Equity shares are pending allotment out of the application money.

**48 In the opinion of the Board of directors, the current assets, loans and advances have a value on realisation in the ordinary course of business atleast to the amount at which they are stated.**

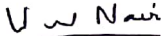
For and on behalf of the Board



RAJASEKHARAN SREEDHARAN NAIR  
Managing Director  
DIN: 00168544



SAJEEVAN P  
Whole Time Director  
DIN: 06553966

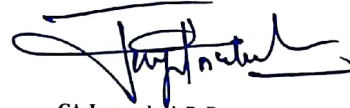


Vinod V Nair  
Chief Financial Officer

**AUDITOR'S REPORT**

Vide our report if even date attached

For Ranjit Karthikeyan Associates LLP  
Chartered Accountants  
Firm Registration No: 006705 S/S000104



CA Jayaprakash D, Bcom., FCA  
Partner (Mem. No. 533736)  
UDIN: 25533736BMHBYE5786

Place: Thiruvananthapuram

Date: 02-09-2025





**SECRETARIAL AUDIT REPORT**  
**JANAM MULTIMEDIA LIMITED**  
(For the financial year ended on 31.03.2025)

*[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies  
(Appointment and Remuneration of Managerial Personnel) Rules, 2014]*

To

The Members  
Janam Multimedia Limited  
Building TC/52/3429, Karumom Post  
Thiruvallom Road, Kaimanam,  
Thiruvananthapuram,  
Kerala, India- 695002,

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **JANAM MULTIMEDIA LIMITED** having CIN: **U92100KL2007PLC021625** (hereinafter called "the company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Maintenance of secretarial records is the responsibility of the management of the company. My responsibility is to express an opinion about these secretarial records based on my audit. I 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 test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events, etc. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis. 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.

Based on my verification of **JANAM MULTIMEDIA LIMITED**'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, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 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.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by **JANAM MULTIMEDIA LIMITED** ("the company") for the financial year ended on 31<sup>st</sup> March 2025 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the Rules made thereunder;
- ii. There were no situations / events attracting the provisions of the Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the Rules and regulations made thereunder to the extent applicable of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- v. The company being unlisted, the regulations and guidelines prescribed under the Securities and Exchange Board of India Act, 1992 do not apply to the company;
- vi. As informed by the management, the following are some of the other laws specifically applicable to the Company, being producer and broadcaster of news and current affairs programs, namely:
  - a) The Cable Television Networks Regulations Act, 1995 and rules, regulations made there under;
  - b) The Cable Televisions Networks Rules 1994;
  - c) The Policy Guidelines for Uplinking of Television Channels from India issued by Ministry of Information and Broadcasting;
  - d) Policy Guidelines for Downlinking of Television Channel;
  - e) The Telecommunication (Broadcasting and Cable Services) Interconnection (Addressable Systems) Regulations, 2012;
  - f) Standard of Quality of Service (Duration of Advertisements in Television Channels) (Amendment) Regulations, 2013;

I have also examined compliance with the applicable clauses of the following:

- i. Secretarial Standards (SS-1 and SS-2) issued by the Institute of Company Secretaries of India.
- ii. The company being an unlisted public company, the provisions of Listing Agreements and Securities and Exchange Board of India Act 1992 and Rules made there under do not apply to the company;

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations/non-compliances:

1. The company had allotted shares during the previous financial years on rights basis including to persons who have not furnished demat account details in contravention to the applicable provisions. Corporate action of such shares with depositories are kept in abeyance by the company till demat account details are furnished by the concerned shareholders and 953643 shares are pending credit.
2. Mr. Jayarajkumar Sreedharanpillai (DIN: 00005095), who was appointed as an Additional Director (Non-Executive & Independent) of the company with effect from 07<sup>th</sup> July 2024 by the Board and regularized his appointment as Independent Director in the 16<sup>th</sup> Annual General meeting of the Company held on 30<sup>th</sup> September 2024 for a term of upto three consecutive years with effect from 30<sup>th</sup> September 2024. Subject to the provisions of section 149 of the Companies Act 2013, the Company required to appoint a minimum of two Independent Directors, but the composition of the Board of Directors of the Company consists of only one Independent Director, Mr. Jayarajkumar Sreedharanpillai. Hence requirement under Section 149 (4) of the Companies Act, 2013 and also the composition as per various committees of the board are yet to be complied with.
3. Mrs. Remya K R resigned from the position of Company Secretary as well as Key Managerial Personnel of the company, with effect from 30<sup>th</sup> November 2024. Subject to the provisions of section 203 of the Companies Act 2013 the company is mandatorily required to appoint a Company Secretary and the vacancy to be filled by the Board within six months from the date of resignation. Hence requirement under Section 203 of the Companies Act, 2013 are yet to be complied with.
4. The company has neither refunded nor issued any shares against the share application money of Rs. 21,93,233/- which were collected during the previous reporting periods, within the stipulated time. Besides the company has not furnished / produced before me proof of sending notice / letter of right offer by registered post / speed post / electronic / other mode as required under Section 62 (2) of the Companies Act, 2013 or the documents evidencing the compliance with regard to the of provisions of Preferential / private placement of shares, as the case may be, under the

Companies Act 2013 with regard to the aforesaid application money collected. Hence, I am unable to comment about the compliance of the provisions applicable for the acceptance of share application money under the Companies Act 2013.

**I further report that**, with regard to the compliance of laws applicable specifically to the Company, being producer and broadcaster of news and current affairs programs, I have obtained and relied up on the representation of management of the company.

**I further report that**, the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not be reviewed in this audit since the same have been subject to review by the statutory financial auditors, tax auditors, and other designated professionals.

**I further report that**, the Board of Directors of the Company is duly constituted with proper balance of Executive Directors and Non-Executive Directors, except failure to appoint one Independent Directors as stated in my observation point 2 mentioned above. The change in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

As per the information and explanation from management of the company, adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, 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.

Decisions at the Board Meetings, as represented by the Management, were unanimous and therefore there were no dissenting view that were required to be record.

During the period under report, the directors of the company have filed Web-Form DIR-3 KYC WEB or Form DIR-3-KYC as the case may be with MCA/ROC as it has been made mandatory for the DIN holders to update the DIN Status within the stipulated date by the MCA for updating its register with latest and personal information of DIN holders vide notification dated 5th July 2018.

The following changes in the composition of the Board of Directors and other KMPs took place during the audit period and were carried out in compliance with the provisions of the Act:

- i) Mr. Jayarajkumar Sreedharanpillai (DIN: 00005095), who was appointed as an Additional Director (Non-Executive & Independent) of the company with effect from 07th July 2024 by the Board were regularised at the 16th Annual General meeting of the Company held on 30th September 2024 as a Non-executive Independent Director of the Company for a term of upto three consecutive years with effect from 30th September 2024.
- ii) Mr. Sajeevan (DIN: 06553966) resigned from the Post of Managing Director of the company

and appointed as Whole-Time Director as well as Key Managerial Personnel at the 16th Annual General meeting of the Company held on 30th September 2024 for the period of three years with effect from 07th July 2024 at the.

iii) Mr. Rajasekharan Sreedharan Nair (DIN: 00168544) were appointed as the Managing Director as well as Key Managerial Personnel, who were recommended by both the Nomination & Remuneration Committee and Audit Committee and approved by the Board of Directors, at the 16th Annual General meeting of the Company held on 30th September 2024 as for the period of three years with effect from 07th July 2024

iv) The Board of Directors at their meeting held on 15th December 2024 appointed Mr. Polassery Raman Sudhakaran (DIN: 02685096), Unnikrishnan Vasu (DIN: 10806002), Mr. Paramakattil Vipin (DIN: 02812361), Mr. Rajeev Kumar Chellappan Pillai (DIN: 08470290) and Mr. Krishnakumar Koravankuzhi Thevan (DIN: 08527233) as the Additional directors (Non-Executive) on the Board of the Company as per the recommendation received from Nomination and Remuneration Committee.

v) The Board of Directors at their meeting held on 15th June 2024 recommended the appointment of Mr. Kunnathadathil Pankajakshan Geegikumar (DIN: 01641883) as the Additional Director (Non-Executive) on the Board of the Company subject to the approval of the members of the Board and Committees at their immediate meetings held after getting the approval from the Ministry of Information and Broadcasting.

vi) The Board of Directors at their meeting held on 06th July 2024 recommended the appointment of Mr. Sureshkumar Gopinathan Nair (DIN: 00887893) as the Additional Director (Non-Executive) on the Board of the Company subject to the approval of the members of the Board and Committees at their immediate meetings held after getting the approval from the Ministry of Information and Broadcasting.

vii) The Board of Directors at their meeting held on 20th November 2024 recommended the appointment of Mr. Muraleedhara Panicker Narayanan (DIN: 10514647) as the Additional Director (Non-Executive) on the Board of the Company subject to the approval of the members of the Board and Committees at their immediate meetings held after getting the approval from the Ministry of Information and Broadcasting.

viii) The Board of Directors at their meeting held on 15th December 2024 recommended the appointment of Mr. Mohandas Damodaran and Mr. Aji Krishnan as the Additional Director (Non-Executive) on the Board of the Company subject to the approval of the members of the Board and Committees at their immediate meetings held after getting the approval from the Ministry of Information and Broadcasting.

ix) Mrs. Remya K R resigned from the position of Company Secretary as well as Key Managerial Personnel of the company, with effect from 30th November 2024.

x) Mr. Sujith P resigned from the position of Chief Financial Officer (CFO) as well as Key Managerial Personnel (KMP) of the company, with effect from 01st October 2024.

xi) The Board at their meeting held on 20th November 2024 appointed Mr. Anal P, Chartered Accountant holding ICAI Membership No. 223966 (Holder of Income Tax PAN: BDOPPI781M), as the Chief Financial Officer as well as Key Managerial Personnel of the Company with effect from 20th November, 2024

**I further report that** the company has held Eleven(11) Board meetings during the period under the report. Adequate notice was given to all directors to schedule the Board Meetings; agenda and detailed notes on the agenda were sent in advance duly complying with the time limits specified 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. The proceedings of the above meetings have been recorded and signed by the Chairman.

Regarding evaluation of the performance of Independent Directors by the Board, in accordance with schedule IV, u/s 149 (8) of the Companies Act, 2013, it is explained by the company that since there is no mention, in the schedule, as to such evaluation on yearly basis and is said to be taken to decide on their reappointment, it has not been taken on yearly basis. The Board took note of the declaration u/s 149(7) of the Act regarding whether Independent Director meet the criteria of Independence u/s 149(6) and ensured it and also noted that independent directors are not disqualified to act as such. The Board also noted the declaration given by the directors pursuant to section 164(2) of the Act and ensured that none of the directors are disqualified under the provisions of section 164(2) of the Act. The Board also noted the Disclosure of interest and shareholding of Directors received pursuant to section 184(1) of the Act.

**I further report that** the company has re-constituted the Audit committee at the Board Meeting held on 06<sup>th</sup> July, 2024 with the following members:

1. Mr. Vishnu Prasad Balakrishna Menon – Chairman
2. Mr. Karukapurath Sankaramenon Muraleedharan Pillai – Member
3. Mr. Jayarajkumar Sreedharanpillai – Member.

During the financial year 2024-25 the Audit Committee met Three times as on 15.06.2024, 06.07.2024 and 15.12.2024.

The Company has re-constituted the Nomination and remuneration Committee at the Board Meeting held on 06<sup>th</sup> July, 2024 with the following members:

1. Mr. Jayarajkumar Sreedharanpillai – Chairman
2. Mr. Karukapurath Sankaramenon Muraleedharan Pillai – Member
3. Mr. Rajan Nair Gangadharan – Member

During the financial year 2024-25, the Nomination and Remuneration Committee met Four (4) times as on 11.05.2024, 15.06.2025, 06.07.2024 and 15.12.2025.

The Company has re-constituted the Stakeholders Relationship Committee at the Board Meeting held on 06<sup>th</sup> July, 2024 with the following members:

1. Mr. Jayarajkumar Sreedharanpilla – Chairman
2. Mr. Vishnu Prasad BalakrishnaMenon – Member
3. Mr. Rajan Nair Gangadharan – Member

During the financial year 2024-25, the committee met once on 20-11-2024.

The company has an Internal Complaints Committee under the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the Financial Year, the Board of Directors at their meeting held on 13th April 2024 re-constituted the Internal Complaints Committee (ICC).

**I further report that** *Since the Company has appointed only one Independent Director, Separate meeting of the Independent Directors was not held for the financial year 2024-25 pursuant to the requirement of section 149(8) and schedule IV (Code of Conduct of Independent Directors-Para VII). The Independent Director individually reviewed the performance of non-independent directors, and the Board as a whole and also reviewed the performance of the Chairman of the company*

**I further report that**, as per the information and explanation from management of the company, there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable Laws, Rules, Regulations and Guidelines.

**I further report that**, as per the information and explanation from management of the company, during the audit period, no event / action having a major bearing on the company's affairs in pursuance of the above referred Laws, Rules, Regulations, Guidelines, Standards, etc.

**UDIN:F009602G001166483**

**Place: Thiruvalla**

**Date: 04.09.2025**

**Jyothi S**  
**Practicing Company Secretary**  
**FCS No: 9602, C P. No.: 11289**

**JYO. HI SAVITHRI**  
Practicing Company Secretary  
P C S No: 11289



**'Annexure A'**

**ANNEXURE TO SECRETARIAL AUDIT REPORT**

To

The Members  
Janam Multimedia Limited  
Registered Office: Building TC/52/3429, Karumom Post  
Thiruvallom Road, Kaimanam,  
Thiruvananthapuram,  
Kerala, India- 695002,

My report of even date is to be read along with this letter.

1. Maintenance of Secretarial or other statutory records is the responsibility of the management of the company. My responsibility is to express an opinion on these records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurances about the correctness of the contents of the Secretarial records.
3. The verification was done on a test basis to ensure that correct facts are reflected in records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.
4. I have not verified the correctness and appropriateness of financial records and books of Accounts of the company.
5. Wherever required, I have obtained the management representation about the compliance of laws, rules and regulations and happenings of events etc.
6. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. My examination was limited to the verification of procedures on a test basis.
7. 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.

**UDIN:F009602G001166483**  
**Place: Thiruvalla**  
**Date: 04.09.2025**

**Jyothi S**  
**Practicing Company Secretary**  
**FCS No: 9602, C P. No.: 11289**