

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

NOTICE TO THE 18th ANNUAL GENERAL MEETING

Notice is hereby given that the 18th Annual General Meeting of the members of JANAM MULTIMEDIA LIMITED will be held at 11.00 A.M. on Saturday, the 26th day of September 2026 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 31st March 2026, 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.

To consider and fit to pass the following resolution as ordinary resolution:

2. To appoint a Director in place of Mr. Viswaroopan Peedikaparambil (DIN: 00256061) who retires by rotation as per Article 94 of the Articles of Association of the company and being eligible, offers himself for re-appointment.
3. To appoint a Director in place of Mr. Murali Nellayikunnath Parameswaran (DIN: 00044899) 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. Vishnu Prasad Balakrishna Menon (DIN: 03500806) 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. Nellickal Kunjayappan Surendran (DIN: 08772065) 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. Rajan Nair Gangadharan (DIN: 00057215) 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

7. **To consider and if thought fit, to pass with or without modification, the following Resolution as an Ordinary Resolution:**
"RESOLVED THAT Mr. Sureshkumar Gopinathan Nair (DIN: 00887893), who was appointed as an Additional Director of the company with effect from 10th February, 2026 as recommended by the Nomination & Remuneration Committee and approved by the Board of Directors at their meetings held on 10th February, 2026 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. Sajeevan, 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."
8. **To consider and if thought fit, to pass with or without modification, the following Resolution as an Ordinary Resolution:**
"RESOLVED THAT Mr. Mohandas Damodaran (DIN: 03481648), who was appointed as an Additional Director of the company with effect from 10th February, 2026 as recommended by the Nomination & Remuneration Committee and approved by the Board of Directors at their meetings held on 10th February, 2026 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. Sajeevan, 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

Place: Thiruvananthapuram

Date: 31.08.2026

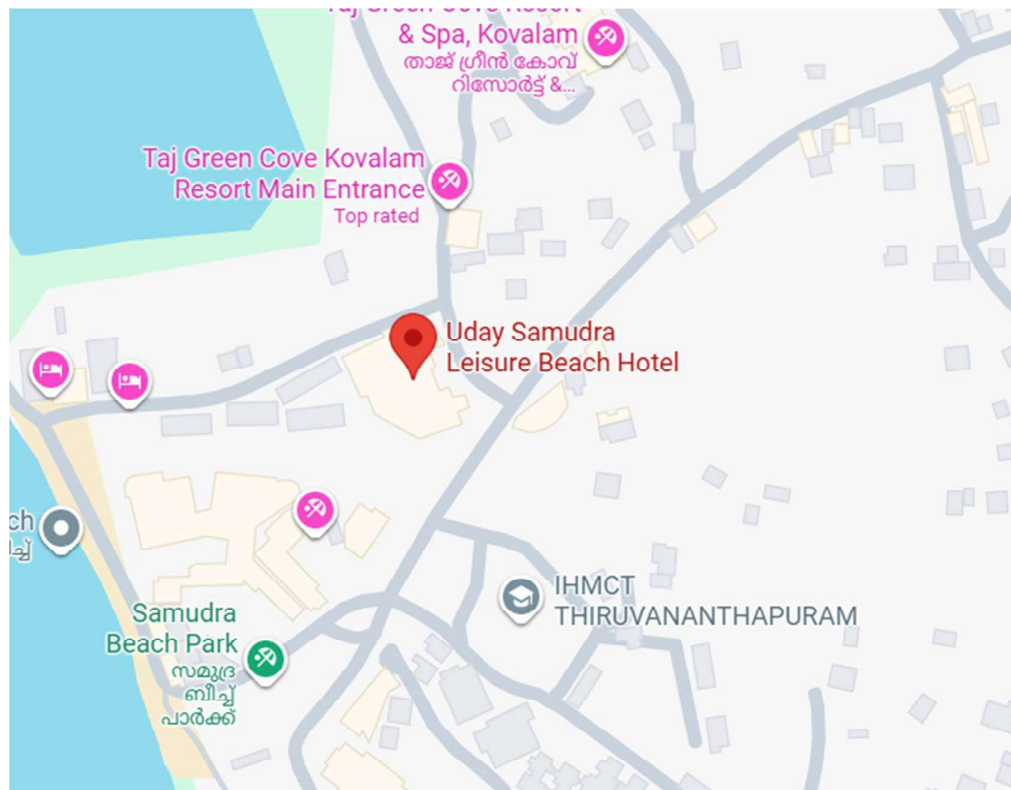

RAJASEKHARAN SREEDHARAN NAIR
Managing Director
DIN: 00168544

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 Annual 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 AGM 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 documents will be made available at the website of the Company at www.janamtv.org.**

15. **The Annual Report of the Company for the Financial Year 2025-26 is made available at the website of the Company at www.janamtv.org.**
16. The Annual Report containing the said documents including Notice of AGM is also available on the Company's website www.janamtv.org and on the website of CDSL 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.
17. **The remote e-voting period begins on Wednesday, 23/09/2026 at 09.00 AM and ends on Friday, 25/09/2026 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 19/09/2026 as the 'cut-off date'** for determining voting right of shareholders entitled to participate in the e-voting process.
18. 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.
19. Once the vote on a resolution is cast by the Members, the member shall not be allowed to change it subsequently.
20. 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.
21. 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.
22. Mrs. Jyothi S, Practicing Company Secretary (Mem. No. F9602, COP No. 11289), ParamboorIlom, 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.
23. 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 and on the website of CDSL immediately after the result is declared by the Chairman or a person authorized by him.
24. 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 or cs@janamtv.com. **Queries, if any received by the Company till 05.00 p.m. on 19th September, 2026 shall only be considered and responded during the AGM.**
25. Detailed instructions for availing e-voting facility have been provided in the website of the Company at www.janamtv.org.
26. 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. 07 and 08:

The Board of Directors, at its meeting held on 10 February 2026, appointed Mr. Sureshkumar Gopinathan Nair (DIN: 00887893) and Mr. Mohandas Damodaran (DIN: 03481648) 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, Mr. Sureshkumar Gopinathan Nair and Mr. Mohandas Damodaran, having been appointed as Additional Directors, shall hold office only up to the date of the ensuing Annual General Meeting ("AGM") or the last date on which such AGM ought to have been held, whichever is earlier. Accordingly, they will vacate office as Directors at the ensuing AGM. Such vacation of office is due to the expiry of their tenure as Directors under Section 161(1), and is not retirement by rotation under Section 152 of the Companies Act, 2013. 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 28th August, 2026 and Board of Directors approve the same and recommend to the members for their appointment at the Board Meeting held on 30th August 2026. As they are eligible and have consented to be appointed as Directors, their appointment requires approval of the members in accordance with Section 160 of the Companies Act, 2013 and the rules made thereunder.

Memorandum of Interest: Mr. Sureshkumar Gopinathan Nair (DIN: 00887893) and Mr. Mohandas Damodaran (DIN: 03481648), being the proposed appointees under this item of Special Business, are interested in the resolution relating to their respective appointments as Directors of the Company. Their relatives may also be deemed to be interested to the extent of their respective shareholding, if any, in the Company. Save and except the above, none of the other Directors, Key Managerial Personnel of the Company, or their relatives is concerned or interested, financially or otherwise, in the proposed resolution.

By order of Board of Directors of Janam Multimedia Limited



RAJASEKHARAN SREEDHARAN NAIR
Managing Director
DIN: 00168544

Place: Thiruvananthapuram
Date: 31.08.2026

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 Wednesday, 23/09/2026 at 09.00 AM and ends on Friday, 25/09/2026 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 19/09/2026** 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 **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	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 www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 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 & 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. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on

	registration option. 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 www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & 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.
Individual Shareholders holding securities in demat mode with NSDL Depository	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: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS “Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on 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. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. 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 company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	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.

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 CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com 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 Remote e-Voting 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.
- 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 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:

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

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

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 21 09911

JANAM MULTIMEDIA LIMITED

Registered Office: Building TC/52/3429, Karumom Post, Thiruvallom Road, Kalmanam, 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 18th 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 31st March, 2026.

The financial year under review has been a year of considerable significance and positive transformation for the Company. Operating in a highly competitive and rapidly evolving news and media environment, the Company continued its endeavour to strengthen its position as a credible and responsible news media organisation by focusing on timely, accurate and relevant news content, expanding its audience reach, enhancing its digital and broadcasting presence, and responding effectively to the changing preferences of viewers and the evolving media landscape.

During the year under review, the Company remained focused on improving the overall efficiency of its operations and exercising prudent control over its costs and resources. The concerted efforts of the management and employees, coupled with a sustained focus on operational discipline, revenue generation and optimisation of available resources, have yielded encouraging results. The Company is particularly pleased to report that it has successfully attained the break-even point at the end of the financial year under review. This achievement represents an important milestone in the Company's journey and is a reflection of the continued commitment, perseverance and collective efforts of the Board, management team and employees of the Company. Achieving break-even assumes particular significance in view of the challenges inherent in the news broadcasting and media industry, including intense competition, constantly changing viewer preferences, increasing content and technology costs, and the need for continuous investment in broadcasting and digital infrastructure. Against this backdrop, the Company's ability to achieve break-even demonstrates the progress made in strengthening its operational fundamentals and establishing a more sustainable business model. The Company has continued to focus on improving the quality and diversity of its content, increasing viewer engagement, strengthening its brand presence and exploring opportunities for enhancing its revenue streams. The Board acknowledges that the achievement of break-even is not merely a financial milestone but also an indication of the Company's gradual transition towards operational and financial sustainability.

During the year under review, the Company marked an important milestone by shifting its studio to a new and improved facility in Trivandrum, equipped with the latest technology and enhanced infrastructure. This state-of-the-art studio is designed to strengthen the Company's creative and operational capabilities, improve efficiency, and provide a more advanced environment to support the Company's continued growth and future endeavours.

The Directors remain committed to building upon the progress achieved during the year and to pursuing strategies aimed at improving profitability, strengthening the Company's competitive position and creating sustainable value for all stakeholders. With continued focus on responsible journalism, quality content, technological advancement, operational efficiency and prudent financial management, the Company looks forward to entering the coming financial year with renewed confidence and determination.

FINANCIAL PERFORMANCE

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

Particulars	(Rs. in lakhs)	
	2025-26(₹)	2024-25(₹)
Gross Income	15,31,083.46	8,03,740.22
Profit/(Loss) Before Interest and Depreciation	2,51,873.57	(6,26,773.11)
Finance Charges	85,077.32	43,010.60
Gross Profit/(Loss)	1,66,796.25	(6,69,783.71)
Depreciation & Amortization	1,30,223.58	1,45,746.50
Net Profit/(Loss) Before Tax	36,572.67	(8,15,530.21)
Current Tax	4,935.41	NIL
Deferred Tax	(4,128.32)	NIL
Net Profit/(Loss) After Tax	35,765.58	(8,15,530.21)

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

During the year under report, the Company achieved a significant improvement in its financial and operational performance. The Company recorded a profit after tax of ₹ 35.77 Lakh during the year under review, as against a loss after tax of ₹ 8.16 Crore in the previous financial year. The improvement in financial performance was primarily attributable to increased revenues from the Company's media and related activities, better monetisation of content and digital platforms, effective cost-control measures and improved operational efficiencies. The Company continued to take various strategic and operational initiatives aimed at strengthening its market position and achieving sustainable growth.

The Directors are pleased to report that, notwithstanding the loss incurred in the previous financial year, the Company has returned to profitability during the year under review. The Board believes that the measures undertaken during the year have laid a stronger foundation for the Company's future growth and profitability.

The Company will continue to focus on strengthening its core media business, expanding its digital presence, developing quality content, enhancing revenue opportunities and maintaining prudent cost management. The Board remains optimistic about the future prospects of the Company and expects the continued implementation of its business strategies, together with improved operational efficiency and growth in its media and digital activities, to contribute positively to the Company's performance in the coming years.

The Board is confident that these initiatives will enable the Company to sustain its improved financial performance and create long-term value for its shareholders and other stakeholders.

DEMATERIALISATION OF EXISTING SHARES

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 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 31st March 2026, 19,47,177 number of shares, which are 23.8% 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 year 2024, the Company has initiated the procedure for the corporate action for the pending shares and completed the Corporate Action for the allotment till 2024. As on the date of report, the Company has finalised the Corporate Action till the allotment dated 30.01.2025 and submissions of corporate action information forms with depositories were pending for 6 number of allottees to whom 225000 number of shares were allotted between the periods from 07.04.2025 to 16.12.2025.

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 Company has renewed the permission/registration for our channel, "Janam," for a further period of 10 years up to 25.08.2035 with the Ministry of Information and Broadcasting.

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

DIVIDEND

Due to insufficient profit, the Directors do not recommend any dividend for the financial year ended 31st March, 2026.

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

During the year under report, the Company has not transferred any amount to reserves in terms of section 134 (3) (j) of the Companies Act, 2013.

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.

DECLARATION OF INDEPENDENT DIRECTORS

The Company has appointed Mr. Jayarajkumar Sreedharan Pillai (DIN: 00005095), as the Independent Director of the Company at the 16th Annual general Meeting held on 30th September 2024 to hold the office for a period of 3 years with effect from 30th September 2024.

The declaration under Section 149(7) of the Companies Act, 2013, was 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.

Subject to the provisions of section 149 of the Companies Act 2013, the Company required to appoint a minimum of two Independent Directors. Presently the Company has appointed only one Independent Director and taken 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.

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 16th Annual general Meeting of the Company held on 30.09.2024.

DIRECTORS AND KEY MANAGERIAL PERSONNEL (KMP)

As on 31st march, 2026, 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	:	Director
19. Mr. Unnikrishnan Vasu	:	Director
20. Mr. Paramakattil Vipin	:	Director
21. Mr. Krishnakumar Koravankuzhi Thevan	:	Director
22. Mr. Rajeev Kumar Chellappan Pillai	:	Director
23. Mr. Sureshkumar Gopinathan Nair	:	Director
24. Mr. Mohandas Damodaran	:	Additional Director
25. Mr. Vinod V Nair	:	Additional Director
	:	CFO

The following changes took place in the Board during Financial Year 2025-26:

- i) Mr. Polassery Raman Sudhakaran (DIN: 02685096), who was appointed as an Additional Director (Non-Executive & Promoter) of the company with effect from 16th December, 2024 by the Board were regularised at the 17th Annual General meeting of the Company held on 30th September 2025 as a Non-executive Director of the Company.
- ii) Mr. Unnikrishnan Vasu (DIN: 10806002), who was appointed as an Additional Director (Non-Executive & Promoter) of the company with effect from 16th December, 2024 by the Board were regularised at the 17th Annual General meeting of the Company held on 30th September 2025 as a Non-executive Director of the Company.
- iii) Mr. Paramakattil Vipin (DIN: 02812361), who was appointed as an Additional Director (Non-Executive & Promoter) of the company with effect from 16th December, 2024 by the Board were regularised at the 17th Annual General meeting of the Company held on 30th September 2025 as a Non-executive Director of the Company.
- iv) Mr. Krishnakumar Koravankuzhi Thevan (DIN: 08527233), who was appointed as an Additional Director (Non-Executive & Promoter) of the company with effect from 16th December, 2024 by the Board were regularised at the 17th Annual General meeting of the Company held on 30th September 2025 as a Non-executive Director of the Company.
- v) Mr. Rajeev Kumar Chellappan Pillai (DIN: 08470290), who was appointed as an Additional Director (Non-Executive & Promoter) of the company with effect from 16th December, 2024 by the Board were regularised at the 17th Annual General meeting of the Company held on 30th September 2025 as a Non-executive Director of the Company.
- vi) The Board of Directors at their meeting held on 10th February 2026 appointed Mr. Mohandas Damodaran (DIN: 03481648) and Mr. Sureshkumar Gopinathan Nair (DIN: 00887893) as the Additional Director (Non-Executive) on the Board of the Company, as recommended by the Nomination and Remuneration Committee.
- vii) At the 17th Annual General Meeting held on 30th September 2025, 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. Radhamohanam (DIN: 08772076), Directors of the Company who are liable to retire by rotation at the 17th AGM, got reappointed.

After the closure of the Financial Year 2025-26, the following changes have taken place:

Directors Mr. Viswaroopan Peedikaparambil (DIN: 00256061), Mr. Murali Nellayikunnath Parameswaran (DIN: 00044899), Mr. Vishnu Prasad Balakrishna Menon (DIN: 03500806), Mr. Nellickal Kunjayappan Surendran (DIN: 08772065) and Mr. Rajan Nair Gangadharan (DIN: 00057215) 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.

KEY MANAGERIAL PERSONALS

As on 31st March 2026 the Company has following Key Managerial personals:

- | | | |
|-------------------------------------|---|---------------------|
| 1. Mr. Rajasekharan Sreedharan Nair | : | Managing Director |
| 2. Mr. Sajeewan | : | Whole-time Director |
| 3. Mr. Vinod V Nair | : | CFO |

The following changes took place in the composition of the KMP during Financial Year 2025-26:

- Mr. Anal P, Chartered Accountant holding ICAI Membership No. 223966 (Holder of Income Tax PAN: BDOPP1781M) resigned from the position of Chief Financial Officer as well as Key Managerial Personnel of the company, with effect from 25th August, 2025.
- The Board at their meeting held on 26th August 2025 appointed Mr. Vinod V Nair (Holder of Income Tax PAN: AASPN4515F), S/o Kumar Pillai Velayudhan Nair, Plot No: 118, Flat no: 102, Chaitanya Apartment, Pandurang Gawande Nagar, Ranapratap Nagar, Nagpur, Maharashtra - 440022, as the Chief Financial Officer as well as Key Managerial Personnel of the Company with effect from 26th August, 2025.

MEETINGS OF THE BOARD OF DIRECTORS

During the Financial Year 2025-26, 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	07.04.2025	23	14
2	07.05.2025	23	12
3	13.06.2025	23	10
4	13.07.2025	23	10
5	26.08.2025	23	16
6	02.09.2025	23	13
7	16.12.2025	23	13
8	10.01.2026	23	12
9	10.02.2026	24	16
10	30.03.2026	24	14

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 2025-26 are given below:

Sl. No.	Name of Director	No. of Meetings held during the tenure	No. of Meetings Attended
1	Mr. Rajasekharan Sreedharan Nair	10	9
2	Mr. Sajeewan	10	10
3	Mr. Jayarajkumar Sreedharan Pillai	10	5
4	Mr. Madhanvan Unni Kottopadathi Payyakkal	10	10
5	Mr. Vishnu Prasad Balakrishna Menon	10	3
6	Mr. Rajan Nair Gangadharan	10	7
7	Mr. Murali Nellayikunnath Parameswaran	10	10
8	Mr. Kollara Sukumaran Taj	10	8
9	Mr. Sreekumar Kesavapillai Rugminiamma	10	3
10	Mr. Karukapurath Sankaramenon Muraleedharan Pillai	10	6
11	Mr. Jayachandran Balamani Sateesan	10	2
12	Mr. Manoj Kumar Nair Puthenpurayil Chandrashekharan	10	4
13	Mr. Viswaroopan Peedikaparambil	10	0

14	Mr. Radhamohanam		
15	Mr. Ambalavanam	10	10
16	Mr. Nellickal Kunjayappan Surendran	10	4
17	Mr. Krishna Kumar Sivaraman Nair	10	0
18	Mr. Polassery Raman Sudhakaran	10	4
19	Mr. Unnikrishnan Vasu	10	7
20	Mr. Paramakattil Vipin	10	8
21	Mr. Krishnakumar Koravankuzhi Thevan	10	4
22	Mr. Rajeev Kumar Chellappan Pillai	10	5
23	Mr. Sureshkumar Gopinathan Nair	10	10
24	Mr. Mohandas Damodaran	2	1
		2	0

AUDIT COMMITTEE

The Audit Committee of the Board (ACB) has been constituted 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 2025-26 the Audit Committee met one time as on 02.09.2025. 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 2025-26 are as follows:

Sl. No	Name of member	No. of Meetings held during the tenure	No. of Meetings Attended
2	Vishnu Prasad Balakrishna Menon	1	1
4	Karukapurath Sankaramenon Muraleedharan Pillai	1	1
5	Jayarajkumar Sreedharanpillai	1	1

NOMINATION AND REMUNERATION COMMITTEE

The Nomination & Remuneration Committee of the Board (NRCB) was constituted 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 2025-26, the Nomination and Remuneration Committee met Two (2) times as on 02.09.2025 and 10.02.2026.

Details of Nomination & Remuneration Committee meetings attended by each member of the committee during the financial year 2025-26 are as follows:

Sl. No	Name of member	No. of Meetings held during the tenure	No. of Meetings Attended
1	Rajan Nair Gangadharan	2	2
2	Karukapurath Sankaramenon Muraleedharan Pillai	2	2
3	Jayarajkumar Sreedharanpillai	2	2

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

The Stakeholders Relationship Committee has been constituted with the following members:

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

During the financial year 2025-26, the committee met once on 10.02.2026 where all the 3 members were present, especially to discuss the concerns raised by the investors of the Company.

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.

DETAILS OF GENERAL MEETINGS HELD DURING THE FINANCIAL YEAR 2025-26

The 17th Annual General Meeting of the company for the financial year ended on 31st March 2025 held on 30th day of September 2025 at Uday Samudra Leisure Beach Hotel, Samudra Beach, GV Raja Rd, Kovalam, Thiruvananthapuram, Kerala, India 695527.

During the year under report, the Company has held one Extra Ordinary General Meeting on 12th day of 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 31st March 2026, 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 profit 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

The members at the Annual General Meeting held on 30th September 2025, appointed M/s Ranjit Karthikeyan Associates LLP, Chartered Accountants (FRN 006705S/S000104), TC 12/654, LVMRA - 160, "Pranam", Thampuramukkk, Vanchiyoor. P. O, Thiruvananthapuram, Kerala - 695035, as the Statutory Auditors of the Company for a period of Three (3) years to hold the office till the conclusion of Annual General Meeting of the Company to be held in the year 2028.

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, 31.03.2026 is tabled below:

Sl. No	Auditors' Qualifications, reservations or adverse remarks	Reply by the Board
1	<i>The Company revalued its intangible assets during the financial year 2024-25, contrary to AS 26, which prohibits such revaluation. Had AS 26 been complied with, intangible assets and reserves would each have been lower by ₹17,65,90,000, resulting in a corresponding overstatement of total assets and reserves as at March 31, 2025.</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. The valuation was done at the actual production cost of these serials, films and talk shows. While AS 26 mandates the cost model, 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 Revaluation Reserve without affecting distributable profits. This measure was taken to provide transparency to stakeholders and has no adverse impact on cash flows, profitability, or the Company's ability to continue as a going concern.
2	<i>The Company has not disclosed dues to micro and small enterprises as required under Section 22 of the MSMED Act, 2006, read with Schedule III of the Companies Act, 2013. In the absence of this information, we are unable to comment on its impact on the financial statements.</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. Management has decided to complete this task by 30th November, 2026. Based on available information, the Company is not aware of any material dues to micro and small enterprises as defined under the MSMED Act. The Board assures stakeholders that enhanced procedures have been implemented to obtain vendor declarations on a continuous basis so that the requisite disclosure can be provided in future years.
3	<i>Balance confirmations could not be obtained for certain debtors outstanding for over one year, and alternative procedures did not yield sufficient appropriate evidence of their recoverability. No provision for doubtful recovery has been made by the Company. Had such provision been made, trade receivables would decrease and the loss for the year would increase, by an amount presently not ascertainable.</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, including management's assessment of recoverability and subsequent cash collections post year-end, indicate that these balances are considered good and recoverable. Nevertheless, the Company is strengthening its credit control and documentation processes to reduce dependency on long-outstanding receivables and to obtain direct confirmations on a more systematic basis through adoption of SOP.

4	Share application money remains pending allotment as at the balance sheet date, with neither shares issued nor refund made thereagainst.	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. The Company reiterates its commitment to timely compliance and corporate governance in all matters relating to capital raising and shareholder rights.
5	ITC of ₹1.25 crore claimed in GSTR-3B exceeds both the ITC reflected in GSTR-2B and the ITC recorded in the books of account, contrary to Section 16 of the CGST Act, 2017. This may result in reversal of the excess credit along with interest and penalty; the impact on the financial statements has not been ascertained or given effect to.	The Company has decided to clear this discrepancy by reversal of the excess credit by 30 th September, 2026.

Further, the Auditors' Report for the financial year ended, 31st March, 2026 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 at their meeting held on 25th July, 2026 appointed Mrs. Jyothi S, Practicing 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 31st March 2026 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 Practicing Company Secretary are given below:

Sl.No	Qualification/Observations/Other remarks by the Secretarial Auditor	Boards' Reply/Explanation
1	The company had allotted shares during the previous financial years on rights basis and conversion of loan to equity 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 2,25,000 number of shares are pending credit.	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 date of report, the Company has finalised the Corporate Action till the allotment dated 30.01.2025 and submissions of corporate action information forms with depositories were pending for 6 number of allottees to whom 225000 number of shares were allotted between the periods from 07.04.2025 to 16.12.2025. The said pending corporate action can be finalised before the end of September, 2026.
2	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.	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 within a period of two months from the date of report.
3	Subject to the provisions of section 203 of the Companies Act 2013 the company is	The Board of Directors of the Company are looking for new candidates to be appointed as the Company Secretary of

	mandatorily required to appoint a Company Secretary and the vacancy to be filled by the Board within six months from the date of resignation. Mrs. Remya K R resigned from the position of Company Secretary as well as Key Managerial Personnel of the company, with effect from 30 th November 2024 and thereafter no appointment was made for the Company Secretary due to the non availability of adequate candidates. Hence requirement under Section 203 of the Companies Act, 2013 are yet to be complied with.	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. Also, the Company has already published a newspaper advertisement seeking suitable candidates and agreed to publish a new advertisement for seeking new candidates.
4	The Company has not appointed an Internal Auditor as required under Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, during the financial year under review. Accordingly, the Company has not complied with the aforesaid provisions.	The Board of Directors of the Company are looking for new Internal Auditors and the same will be appointed as soon as possible.
5	The company has neither refunded nor issued any shares against the share application money of Rs. 6,93,233/- 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.	Share application money of Rs. 6,93,233/- 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.

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 equipment to minimize breakdowns and loss of energy.
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			During the year under report, the Company has conducted an Energy Audit to identify the areas of energy wastages and effective steps were implemented to correct the same.
2	The steps taken by the company for utilizing alternate sources of energy	:	Discussions are going on installing solar panel on top of our studio complex at Trivandrum 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. During the year under report, the Company has migrated to the updated version of VizRT MAM. 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 and updated version of ViZRT systems in the year 2025.
	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

During the year under report, the Company has following foreign exchange earnings and outgo:

Foreign exchange earnings : ₹ 1,28,17,921.69/-

Foreign exchange outgo : ₹ 0/-

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 a stabilized process in place with respect to Financial Statements, which provides reasonable assurance regarding the reliability of financial reporting and the preparation of financial Statements. This controls and processes are calibrated to the risk appetite of the Company and aligned to the size, scale and complexity of the business operations of the Company and is driven through various policies, procedures and certification. However the absence of Internal Audit functions is a concern. The Company has a mechanism of testing the controls at regular intervals for their design and operating effectiveness to ascertain the reliability and authenticity of financial information.

During the year under report, the Company has not appointed an internal auditor subject to the provisions of section 138 of the Companies Act 2013.

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 its 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. The Company has a Whistle Blower Policy which is in compliance with the provisions of Section 177 (10) of the Companies Act, 2013. The policy provides for a framework and process whereby concerns can be raised by its employees against any kind of discrimination, harassment, victimization or any other unfair practice being adopted against them.

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 2025-26. The company has accepted unsecured Loan only from its Director during the financial year under review.

UNSECURED LOAN FROM DIRECTORS

As on 31st March 2026, the Company has an outstanding unsecured loan of Rs. 4,13,17,432/- from the Directors of the Company.

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 31st March 2026 is Rs. 90,00,00,000/- (Rupees Ninety Crore Rupees Only) divided in to 9000000 equity shares of Rs. 100/- each.

Subject to the power vested with the Board of Directors by the resolution passed at the Board Meeting held on 12th August 2024, to dispose of the shares which are neither accepted nor renounced during the right issue offer period, with respect to the right issue made on 06th July 2024, the Board of Directors allotted 2,25,000 number of shares in total at face value of Rs. 100/- each during the year under report

Sl No	Date of Allotment	Number of shares allotted	Nominal value per share (in Rs. INR)
1	07.04.2025	5000	100/-
2	13.06.2025	45000	100/-
3	02.09.2025	75000	100/-
4	16.12.2025	100000	100/-

As on 31st March, 2026 the paid up equity share capital of the Company stood at Rs. 81,62,63,800/- divided in to 8162638 equity shares 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

In compliance with the provisions of Section 178 (3) of the Companies Act, 2013, the Company has put in place a Policy on Nomination and Remuneration which sets out inter alia, the attributes and criteria for the annual performance evaluation of the Board, its Committees and individual Directors including the Chairman and Managing Director. The Board of Directors have carried out the annual evaluation based on criteria and framework adopted by the Board in accordance with existing regulations. The Board, as a whole, carries out an assessment of its own performance, its Committees and Independent Directors excluding the Director being evaluated. All the Directors are subject to peer-evaluation.

Performance of the Board and its Committees was evaluated on various parameters such as structure and composition, meetings and procedures, diversity, corporate governance competencies, performance of specific duties and obligations, quality of decision-making and overall Board effectiveness. Performance of individual Directors was evaluated on parameters such as meeting attendance, participation and contribution, engagement and relationship with other members on the Board, knowledge and experience, responsibility towards stakeholders, leadership and management qualities and independent judgment.

The Board discussed the performance evaluation of the Board, its committees, individual Directors, Chairman and Managing Director and noted the suggestions or inputs of Independent Directors, Nomination & Remuneration Committee and the Chairman of the respective Committees. 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, Foreign Investment Promotion Board, Depositories, RTA and other stakeholders including viewers, producers, vendors, 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**

**Place: Thiruvananthapuram
Date: 31/08/2026**



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



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

(Annexure I)

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: 31/08/2026**


**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 Audit of the Standalone Financial Statements

Qualified Opinion

We have audited the accompanying standalone financial statements of Janam Multimedia Limited (the 'Company'), which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss, the Statement of Cash Flows for the year then ended, and notes to the standalone 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 effects and 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 31 March 2026, its profit and its cash flows for the year ended on that date.

Basis for Qualified Opinion

- MSME identification and disclosure.** The Company has not completed identification of suppliers that qualify as micro and small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 and, consequently, the disclosures required by section 22 of that Act read with Schedule III to the Companies Act, 2013 have not been made. In the absence of complete vendor status information, we are unable to determine the amount of principal and interest, if any, that should be disclosed or recognised in the standalone financial statements.
- Revaluation of Intangible Assets.** As stated in our audit report for the previous reporting period, the Company had 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. This matter remains unresolved during the current reporting period as well, and the Company continues to carry the intangible assets at the revalued amount. 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, and, in the absence of any reversal or write-back during the year, would continue to be lower by an equivalent amount as at March 31, 2026. Consequently, the total assets and reserves as at March 31, 2026 are overstated by ₹17,65,90,000.
- Trade receivables.** Trade receivables include balances aggregating approximately Rs.2.63 crore that are outstanding for more than one year as per the ageing schedule. In respect of certain such balances, we were unable to obtain direct confirmations and the alternative audit procedures performed did not provide sufficient appropriate audit evidence regarding their existence, accuracy and recoverability. The Company has carried the balances without a provision for doubtful recovery. Accordingly, we are unable to determine whether any adjustment is required. Had a provision or write-off been required, the carrying amount of trade receivables and the result for the year would have been adversely affected by the amount of such adjustment, which is not presently ascertainable.



4. **Share application money pending allotment.** The Balance Sheet includes share application money pending allotment of approximately Rs.6.93 lakh. The related reconciliation is stated to be pending. Complete applicant-wise reconciliation and supporting records necessary to establish the dates of receipt, allotment/refund status and compliance with sections 42 and 62 of the Act were not available to us. Consequently, we are unable to determine whether the classification, presentation and disclosures relating to such amount are appropriate or whether any adjustment is required.
5. **GST input tax credit.** The reconciliation made available to us indicates that input tax credit of approximately Rs.1.25 crore claimed in GSTR-3B is higher than the corresponding credit reflected in GSTR-2B and the books of account. The amount of excess credit, if any, and the consequential liability towards reversal, interest and penalty have not been conclusively reconciled and quantified. Accordingly, we are unable to determine the adjustment, if any, required in the standalone financial statements in respect of this matter.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit under the provisions of the Act and the Rules made 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 Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report and its annexures, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit, our responsibility is to read the other information and, in doing so, consider whether it is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

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

In preparing the standalone financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going-concern basis of accounting unless the Board of Directors 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 Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 Standards on Auditing 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 standalone financial statements.

- Identify and assess the risks of material misstatement of the standalone 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 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 Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements 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 or, if such disclosures are inadequate, to modify our opinion.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and, where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 (the 'Order'), issued by the Central Government of India in terms of section 143(11) of the Act, we give in Annexure A a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by section 143(3) of the Act, we report that:

(a) Except for the matters described in the Basis for Qualified Opinion section, 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) Except for the matter relating to the audit-trail requirement described in paragraph 2(h)(vi) below, in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.

(c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this report are in agreement with the books of account.

(d) Except for the matter described in paragraph 2 of the Basis for Qualified Opinion section relating to revaluation of intangible assets, in our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act.

(e) On the basis of the written representations received from the directors as at 31 March 2026 and taken on record by the Board of Directors, none of the directors is disqualified as at 31 March 2026 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 with reference to standalone financial statements and the operating effectiveness of such controls, refer to our separate report in Annexure B.



(g) With respect to the matter to be included in the Auditor's Report under section 197(16) of the Act, according to the information and explanations given to us, the Company has not paid remuneration to its directors during the year.

(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:

(i) The Company does not have pending litigations that would have a material impact on its financial position, based on the records and information made available to us.

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

(iii) There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund.

(iv) Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the standalone financial statements, no funds have been advanced, loaned or invested by the Company to or in any person or entity, including foreign entities, with the understanding that the intermediary shall directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company or provide any guarantee, security or the like on behalf of such ultimate beneficiaries; and no funds have been received by the Company from any person or entity, including foreign entities, with the understanding that the Company shall directly or indirectly lend or invest in persons or entities identified by or on behalf of the funding party or provide any guarantee, security or the like on behalf of such ultimate beneficiaries. Based on the audit procedures performed, nothing has come to our notice that causes us to believe that these representations contain any material misstatement.

(v) The Company has not declared or paid any dividend during the year.

(vi) Based on our examination, which included test checks, the Company used accounting software for maintaining its books of account which did not have a feature of recording audit trail (edit log) for all transactions throughout the year. Accordingly, the Company did not comply with the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 and we are unable to comment on whether an audit trail operated throughout the year, was not tampered with and was preserved as required by law. This matter is also a qualification relating to maintenance of accounts for the purposes of section 143(3)(h) of the Act.

3. We further report that the Company, being a public company to which the applicable whole-time key managerial personnel requirements apply, has not appointed a Company Secretary as required under section 203 of the Act 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: 26533736QTENHG7272



Place: Thiruvananthapuram

Date: 31-08-2026

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our report of even date to the Members of Janam Multimedia Limited on the standalone financial statements for the year ended 31 March 2026.)

1. Property, Plant and Equipment and Intangible Assets

(a)(A) The Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(a)(B) The Company is maintaining proper records showing full particulars of intangible assets.

(b) The Company has a programme of physical verification of Property, Plant and Equipment in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Certain items were physically verified during the year and no material discrepancies were noticed on such verification.

(c) Based on our examination of the conveyance deeds made available to us, the title deeds of immovable properties disclosed in the standalone financial statements and held as freehold land/buildings are held in the name of the Company.

(d) The Company has not revalued its Property, Plant and Equipment or intangible assets during the current year. As disclosed in Note No.2, the Company had revalued land and its Digital Content Library during the previous year. The accounting treatment relating to revaluation of the Digital Content Library is dealt with in paragraph 2 of the Basis for Qualified Opinion section of our main report..

(e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and the rules made thereunder.

2. Inventory and Working Capital

(a) The Company did not hold physical inventory during the year. Accordingly, clause 3(ii)(a) of the Order is not applicable.

(b) The Company has not been sanctioned working-capital limits in excess of Rs.5 crore, in aggregate, from banks or financial institutions on the basis of security of current assets at any point during the year. Accordingly, clause 3(ii)(b) of the Order is not applicable.

3. Investments, Guarantees, Securities, Loans and Advances in the Nature of Loans

According to the information and explanations given to us and based on our examination of the records, the Company has not made investments, provided guarantees or security, or granted loans or advances in the nature of loans to companies, firms, LLPs or other parties during the year and no such loans were outstanding at any time during the year. Accordingly, clauses 3(iii)(a) to 3(iii)(f) of the Order are not applicable.

4. Sections 185 and 186

The Company has not granted loans, made investments, or provided guarantees or security to which sections 185 or 186 of the Act apply. Accordingly, clause 3(iv) of the Order is not applicable.

5. Deposits

The Company has not accepted deposits or amounts deemed to be deposits to which sections 73 to 76 or other relevant provisions of the Act and the rules made thereunder apply. Accordingly, clause 3(v) of the Order is not applicable.



6. Cost Records

The Central Government has not prescribed maintenance of cost records under section 148(1) of the Act for 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, 2026, 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	2025-2026	45,399.90
Employees' State Insurance	ESI	2025-2026	2,881.13
Income-tax Act, 1961	TDS Payable	2025-2026	14,218.88
GST Act, 2017	GST Payable	2025-2026	1,25,584.67

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

8. Unrecorded Income

There were no transactions not recorded in the books of account that were surrendered or disclosed as income during the year in tax assessments under the Income-tax Act, 1961.

9. Borrowings

(a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender during the year.

(b) The Company has not been declared a wilful defaulter by any bank, financial institution or other lender.

(c) Term loans obtained during the year were applied for the purposes for which they were obtained.

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

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

(f) The Company does not have subsidiaries, associates or joint ventures and has not raised loans during the year on the pledge of securities held in such entities. Accordingly, clause 3(ix)(f) is not applicable.



10. Raising of Funds

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

(b) The Company made preferential allotment/private placement of equity shares during the year. Based on records relating to shares actually allotted during the year, the requirements of sections 42 and 62 were complied with and the proceeds were applied for the stated purposes. However, in respect of approximately Rs.6.93 lakh standing as share application money pending allotment for which the reconciliation is incomplete, we are unable to comment on compliance with the applicable allotment/refund timelines and related requirements. This matter is also described in the Basis for Qualified Opinion section of our main report.

11. Fraud

(a) No fraud by the Company or material fraud on the Company has been noticed or reported during the year based on the information and explanations given to us.

(b) No report under section 143(12) of the Act in Form ADT-4 was required to be filed by us during the year on the basis of matters noticed in the course of our audit.

(c) No whistle-blower complaints were received by the Company during the year, according to the information and explanations given to us.

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. Consequently, no internal audit reports were available for our consideration during the statutory audit.

15. Non-cash Transactions with Directors

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 the Reserve Bank of India Act, 1934

(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 Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration.

(c) The Company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India.

(d) The Company does not have any Core Investment Company within the Group.

17. Cash Losses

The Company has not incurred cash losses in the current financial year. The Company incurred cash losses of Rs.6.70 crore in the immediately preceding financial year, based on the previous-year loss adjusted for depreciation/amortisation and other non-cash items.

18. Resignation of Statutory Auditors

The statutory auditors of the Company resigned during the year. We have taken into consideration the issues, objections or concerns, if any, raised by the outgoing auditors in accordance with the information and professional communication made available to us.



19. Capability of Meeting Liabilities

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 standalone financial statements, and our knowledge of the Board of Directors and management plans, and based on our examination of the evidence supporting the assumptions, nothing has come to our attention which causes us to believe that any material uncertainty exists as at the date of this report indicating that the Company is not capable of meeting its liabilities existing at the balance-sheet date as and when they fall due within a period of one year from the balance-sheet date. This is not an assurance as to future viability.

20. Corporate Social Responsibility

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

The Company does not have subsidiaries, associates or joint ventures and is not required to prepare consolidated financial statements. 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: 26533736QTENHG7272



Place: Thiruvananthapuram

Date: 31-08-2026

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date.)

Report on the Internal Financial Controls with Reference to Standalone Financial Statements under Section 143(3)(i) of the Companies Act, 2013

We have audited the internal financial controls with reference to standalone financial statements of Janam Multimedia Limited as at 31 March 2026 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 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. 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 business, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records, and timely preparation of reliable financial information as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements 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 specified under section 143(10) of the Act, 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 with reference to standalone financial statements 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 with reference to standalone financial statements and their operating effectiveness. Our audit 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 controls based on the assessed risk. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Meaning of Internal Financial Controls with Reference to Standalone Financial Statements

A company's internal financial controls with reference to standalone financial statements are processes designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone financial statements for external purposes in accordance with generally accepted accounting principles. Such controls include policies and procedures that pertain to maintenance of records that accurately and fairly reflect transactions and dispositions of assets; 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 are made only in accordance with authorisations of management and directors; and provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use or disposition of assets that could have a material effect on the standalone financial statements.



Inherent Limitations

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

Basis for Qualified Opinion

- The Company did not have an effective control framework for periodic reconciliation of GST input tax credit between the books of account, GSTR-3B and GSTR-2B, resulting in an unresolved difference as at year-end.
- The Company did not have effective controls to obtain periodic confirmations, assess collectability and document impairment/provision conclusions for material aged trade receivables.
- The Company did not have effective controls to reconcile share application money with applicant-wise receipts, allotments/refunds and statutory timelines.
- The accounting software used for maintaining the books of account did not have an audit-trail (edit-log) feature for all transactions throughout the year, limiting traceability of changes to accounting records.

In our opinion, the matters described above constitute material weaknesses because there is a reasonable possibility that a material misstatement of the Company's standalone financial statements may not be prevented or detected on a timely basis

Qualified Opinion

In our opinion, except for the possible effects of the material weaknesses described in the Basis for Qualified Opinion section above on the achievement of the objectives of the control criteria, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such controls were operating effectively as at 31 March 2026, 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 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: 26533736QTENHG7272



Place: Thiruvananthapuram

Date: 31-08-2026

JANAM MULTIMEDIA LIMITED

CIN : U92100KL2007PLC021625

Address: TC 52/3429, Opp. Janam TV Studio, Karumam- Thiruvallam Road, Kaimanam, Trivandrum- 695002

Balance Sheet as at 31 March, 2026

(Rs in '00)

Particulars	Note	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	81,62,638.00	79,37,638.00
(b) Reserves and Surplus	4	(48,76,087)	(49,11,853)
(2) Share Application Money Pending Allotment		6,932.33	21,932.33
(3) Non-current liabilities			
(a) Long-term Borrowings	5	7,54,330.15	3,85,811.76
(b) Long-term Provisions	6	1,82,351.67	1,71,196.00
(4) Current liabilities			
(a) Short-term Borrowings	7	2,84,501.20	3,63,082.94
(b) Trade Payables			
- Due to Micro and Small Enterprises			
- Due to Others	8	2,25,322.48	2,36,361.85
(c) Other Current Liabilities	9	3,04,496.56	1,89,045.36
(d) Short Term Provisions	10	4,935.41	10,338.73
Total Equity and Liabilities		50,49,420.85	44,03,554.45
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	11	12,55,660.45	13,22,956.69
(ii) Intangible Assets	11	17,76,406.42	17,66,583.78
(iii) Work in progress	11	7,48,766.05	6,30,848.03
(b) Deferred Tax	12	4,128.32	-
(b) Long term Loans and Advances	13	41,756.71	42,041.32
(2) Current assets			
(a) Inventories		-	-
(b) Trade Receivables	14	11,57,776.06	5,09,096.19
(c) Cash and cash equivalents	15	28,359.34	18,450.76
(d) Short-term Loans and Advances	16	29,414.17	38,432.16
(e) Other Current Assets	17	7,153	75,146
Total Assets		50,49,420.85	44,03,554.45

Significant accounting policies and notes form integral part of financial statements - I

For and on behalf of the Board

RAJASEKHARAN SREEDHARAN NAIR

Managing Director
DIN: 00168544

S. JEEVAN P
Whole Time Director
DIN: 06553966**AUDITOR'S REPORT**

Vide our report of even date attached

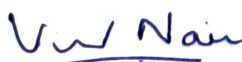
For Ranjit Karthikeyan Associates LLP

Chartered Accountants

Firm Registration No: 006705 S/S000104


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

UDIN: 26533736Q TENH 67272

Vinod V Nair
Chief Financial Officer


JANAM MULTIMEDIA LIMITED

CIN : U92100KL2007PLC021625

Address: TC 52/3429, Opp. Janam TV Studio, Karumam- Thiruvallam Road, Kaimanam, Trivandrum- 695002

Statement of Profit and loss for the year ended 31 March, 2026

(Rs in '00)

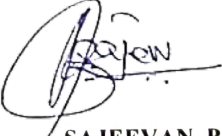
Particulars	Note	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
I Revenue from Operations	18	15,21,871.43	7,96,265.82
II Other Income	19	9,212.03	7,474.40
III Total Revenue (I+II)		15,31,083.46	8,03,740.22
IV Expenses			
Production And Operating Expenses	20	2,02,590.58	2,05,681.58
Change in Inventories	21	-	1,42,519.47
Employee Benefit Expenses	22	7,08,162.48	7,35,153.90
Finance Costs	23	85,077.32	43,010.60
Depreciation and Amortization Expenses	24	1,30,223.58	1,45,746.50
Other Expenses	25	3,68,456.82	3,47,158.38
V Total expenses		14,94,510.79	16,19,270.43
VI Profit/(Loss) before Exceptional and Extraordinary Item and Tax (III-V)		36,572.67	(8,15,530.21)
VII Exceptional Item		-	-
VIII Profit/(Loss) before Extraordinary Item and Tax (VI-VII)		36,572.67	(8,15,530.21)
IX Extraordinary Item		-	-
X Profit/(Loss) before Tax		36,572.67	(8,15,530.21)
Tax Expenses			
Current Tax		4,935.41	-
Deferred Tax		(4,128.32)	
XI Profit/(Loss) after Tax		35,765.58	(8,15,530.21)
XII Earnings Per Share (Face Value per Share Rs.100 each)			
-Basic (In Rs)	26	0.44	(11.00)
-Diluted (In Rs)	26	0.44	(11.00)

Significant accounting policies and notes form integral part of financial statements -I

AUDITOR'S REPORT

Vide our report of even date attached


RAJASEKHARAN SREEDHARAN NAIR
 Managing Director
 DIN: 00168544


SAJEEVAN P
 Whole Time Director
 DIN: 06553966

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


Vinod V Nair
 Chief Financial Officer




CA Jayaprakash D, Bcom., FCA
 Partner (Mem. No. 533736)
 UDIN: 26533736QTENH 67272



Place: Thiruvananthapuram
 Date: 31-08-2026

JANAM MULTIMEDIA LIMITED

CIN : U92100KL2007PLC021625

Address: TC 52 3429, Opp. Janam TV Studio, Karumam- Thiruvallam Road, Kaimanam, Trivandrum- 695002

Cash Flow Statement for the year ended 31 March, 2026

(Rs in '00)

Particulars	Note	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax		36,572.67	(8,15,530.21)
Profit/(loss) from Discontinuing Operation (before tax)		-	-
Depreciation and Amortisation Expense		1,30,223.58	1,45,746.50
Loss/(Gain) on Sale / Discard of Assets (Net)		(2,636.13)	(5,060.15)
Non Cash Expenses		(4,935.41)	-
Interest Income		(746.66)	(464.53)
Finance Costs		85,077.32	43,010.60
Operating Profit before working capital changes		2,43,555.37	(6,32,297.79)
Adjustment for:			
Inventories		-	1,42,519.47
Trade Receivables		(6,48,679.87)	40,602.82
Loans and Advances		9,302.60	4,669.84
Other Current Assets		72,927.60	5,228.94
Other Non current Assets		-	-
Trade Payables		(11,039.37)	1,21,445.36
Other Current Liabilities		1,15,451.20	(54,748.61)
Long term Liabilities		-	-
Short-term Provisions		(10,338.73)	10,338.73
Long-term Provisions		11,155.67	62,715.86
Cash (Used in)/Generated from Operations		(2,17,665.53)	(2,99,525.38)
Net Cash (Used in)/Generated from Operating Activities		(2,17,665.53)	(2,99,525.38)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment (Including Capital Work in Progress)		(1,92,931.86)	(8,25,005.23)
Sale of Property, Plant and Equipment		4,900	5,060.00
Purchase of Intangible assets		-	(91.52)
Interest received		747	465.00
Net Cash (Used in)/Generated from Investing Activities		(1,87,285.20)	(8,19,571.75)
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Share Capital		2,25,000.00	8,85,179.00
Share Application Money pending allotment		(15,000.0)	15,000.00
Proceeds from Long Term Borrowings		3,68,518.4	1,40,811.76
Proceeds from Short Term Borrowings		(78,581.7)	79,112.42
Interest Paid on Loans		(85,077)	(43,010.60)
Net Cash (Used in)/Generated from Financing Activities		4,14,859.31	10,77,092.58
Net Increase/(Decrease) in Cash and Cash Equivalents		9,909	(42,005)
Opening Balance of Cash and Cash Equivalents		18,450.76	60,455.31
Exchange difference of Foreign Currency Cash and Cash equivalents		-	-
Closing Balance of Cash and Cash Equivalents	15	28,359.34	18,450.76

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

SATHEEVAN P
Whole Time Director
DIN: 06553966

Vinod V Nair
Joint Managing Director
DIN: 00168544

Place: Thiruvananthapuram
Date: 31-08-2026



AUDITOR'S REPORT

Vide our report of even date attached

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

CA Jayaprakash D, Beom., FCA
Partner (Mem. No. 533736)
UDIN: 26533736ATENH67272

Notes Forming Part of the Financial Statements

3 Share Capital

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Authorised Share Capital		
Equity Shares, Rs. 100 par value, 9000000 (Previous Year -9000000) Equity Shares	90,00,000.00	90,00,000.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, Rs. 100 par value 8162638 (Previous Year -7937638) Equity Shares paid up	81,62,638.00	79,37,638.00
Total	81,62,638.00	79,37,638.00

(i) Reconciliation of number of shares

Particulars	Figures For the Current Reporting Period		Figures For the Previous Reporting Period	
	No. of shares	Amount	No. of shares	Amount
Equity Shares				
Opening Balance	79,37,638	79,37,638.00	70,52,459	70,52,459.00
Issued during the year	2,25,000	2,25,000.00	8,85,179	8,85,179.00
Deletion	-	-	-	-
Closing balance	81,62,638	81,62,638.00	79,37,638	79,37,638.00

(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 2026

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
RAJASEKHARAN NAIR S	Equity	1,00,000	1.23%	0.00%
SAJEEVAN	Equity	1,00,000	1.23%	300.00%
TAJ KOLLARA	Equity	1,00,000	1.23%	0.00%
MANOJ KUMAR P C	Equity	1,00,000	1.23%	0.00%
KRISHNAKUMAR K T	Equity	53,000	0.65%	23.26%
VIPIN P G	Equity	1,00,000	1.23%	0.00%
P R SUDHAKARAN	Equity	1,00,000	1.23%	0.00%
MOHANDAS DAMODARAN	Equity	1,00,000	1.23%	0.00%
P VISWAROOPAN	Equity	21,500	0.26%	0.00%
U S KRISHNAKUMAR	Equity	25,000	0.31%	0.00%
VISHNU PRASAD B MENON	Equity	25,000	0.31%	0.00%
N P MURALI	Equity	1,000	0.01%	0.00%
K S MURALEEDHARAN PILLAI	Equity	25,000	0.31%	0.00%
JAYACHANDRAN B	Equity	4,000	0.05%	0.00%



RAJAN NAIR (Shares in the name of POYILAKADA)	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%
K P MADHAVAN UNNI	Equity	25,000	0.31%	0.00%
SREEKUMAR K R	Equity	25,000	0.31%	0.00%
AMBALAVANAN A P	Equity	25,000	0.31%	0.00%
RAJEEVKUMAR C PILLAI	Equity	33,000	0.40%	0.00%
UNNIKRISHNAN V OACHIRA	Equity	25,000	0.31%	25.00%
M V BABU	Equity	25,000	0.31%	0.00%
SURESH BABU K R	Equity	16,000	0.20%	0.00%
DR VINOD VISWANATHAN	Equity	25,000	0.31%	0.00%
OMANAKUTTAN K	Equity	5,000	0.06%	0.00%
N M PANICKER	Equity	1,00,000	1.23%	0.00%
N M SREEDHARAN	Equity	1,00,000	1.23%	0.00%
K P GEEGIKUMAR	Equity	1,00,000	1.23%	0.00%
DENNY THOMAS	Equity	1,00,000	1.23%	100.00%

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 (MD)	Equity	25,000	0.31%	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

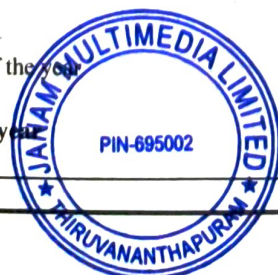
(i) No securities convertible into equity/preference shares were issued :-NIL

(j) Calls unpaid:-NIL

(k) Forfeited shares (amount originally paid up):-NIL

4 Reserves and Surplus

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Securities Premium		
Opening Balance	29,614.00	29,614.00
Closing Balance	29,614.00	29,614.00
Revaluation Reserve		
Opening Balance	22,45,708.74	-
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	22,45,708.74
Statement of Profit and loss		
Balance at the beginning of the year	(71,87,175)	(63,71,645)
Profit / (Loss)	35,765.58	(8,15,530)
Balance at the end of the year	(71,51,409.68)	(71,87,175)
Total	(48,76,087)	(49,11,853)



Note 1. Revaluation of Property, Plant and Equipment

- (a) During the previous 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.
- (b) The revaluation resulted in an increase of ₹ 4,79,809 hundreds, which has been credited to **Revaluation Reserve** under Equity.
- (c) The carrying amount of Land after revaluation is ₹ 6,00,000 hundreds

Note 2. Revaluation of Intangible Assets

- (a) 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.
- (b) The revaluation resulted in an increase of ₹ 17,65,900 hundreds, which has been credited to **Revaluation Reserve** under Equity.
- (c) 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 after fixing useful life by board.
- (d) The carrying amount of Intangible Assets (after revaluation and accumulated amortisation) is ₹ 17,66,584 hundreds

5 Long Term Borrowings

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Secured Loans from Banks *	1,55,455.83	1,47,601.76
Unsecured Loans and Advances **	4,13,174.32	2,38,210.00
Inter Corporate loan	1,85,700.00	-
Total	7,54,330.15	3,85,811.76

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
HDFC Bank	Vehicle Loan	8.70%	10,307.00	60
Dhanalakshmi bank	Term Loan	10.50%	4,29,900.00	60

Secured Loans from Banks*(i)Term Loan**

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

(ii)Vehicle Loan

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

****Unsecured Loans and Advances****Loan from Directors**

Loan from directors are Unsecured and carrying interest

6 Long Term Provisions

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Provision for Gratuity	1,53,827.17	1,45,234.65
Provision for Leave Encashment	28,524.50	25,961.35
Total	1,82,351.67	1,71,196.00



Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Current Maturities of Long-Term Debt	43,996.28	59,845.42
Bank Overdraft	2,40,504.92	3,03,237.52
Total	2,84,501.20	3,63,082.94

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	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Due to Micro and Small Enterprises	-	-
Due to Others	2,25,322.48	2,36,361.85
Total	2,25,322.48	2,36,361.85

8.1 Trade Payable Ageing Schedule as at 31 March 2026

(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	1,72,546.96	32,903.99	19,871.53	-	2,25,322.48
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub Total	1,72,547	32,904	19,872	-	2,25,322.48
MSME - Undisputed	-	-	-	-	-
Others - Undisputed	-	-	-	-	-
MSME - Unbilled	-	-	-	-	-
Others - Unbilled	-	-	-	-	-
Total	1,72,546.96	32,903.99	19,871.53	-	2,25,322.48

8.2 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	-	-	-	-	-
Sub Total	2,01,849.85	7,736.05	2,205.18	24,570.76	2,36,361.85
MSME - Undisputed	-	-	-	-	-
Others - Undisputed	-	-	-	-	-
MSME - Unbilled	-	-	-	-	-
Others - Unbilled	-	-	-	-	-
Total	2,01,849.85	7,736.05	2,205.18	24,570.76	2,36,361.85



9 Other Current Liabilities

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Statutory Dues	1,90,574.42	53,642.88
Advances from Customers	45,798.04	55,587.24
Interest Payable to Directors	7,887.64	7,887.64
Other Payables	58,036.45	70,127.60
Audit Fee Payable	2,200.00	1,800.00
Total	3,04,496.56	1,89,045.36

10 Short Term Provisions

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Provision for Gratuity	-	7,775.58
Provision for Leave Encashment	-	2,563.15
Provision for Income Tax	4,935.41	-
Total	4,935.41	10,338.73



11. Property, Plant & Equipment

(Rs in '00)

Name of Assets	Gross Block			Depreciation and Amortization				Net Block	
	As on 01-Apr-25	Addition	Deduction	As on 31-Mar-26	As on 01-Apr-25	CY Depreciation	Deduction	As on 31-Mar-26	As on 31-Mar-25
(i) Property, Plant and Equipment									
Land	6,00,000.00	-	-	6,00,000.00	-	-	-	6,00,000.00	6,00,000.00
Electrical Fittings	68,938.28	24.00	-	68,962.28	55,426.69	5,599.12	-	7,936.47	13,511.59
Furniture & Fittings	1,14,687.96	-	-	1,14,687.96	96,083.16	9,380.65	-	1,05,463.81	18,604.80
Computers	1,48,735.71	-	-	1,48,735.71	1,44,419.00	(3,210.30)	-	1,41,208.70	4,316.71
Motor Cars	1,38,977.65	4,763.92	15,056.04	1,28,685.53	97,315.76	2,195.62	12,792.17	86,719.21	41,661.89
Studio Equipments	17,22,045.85	70,225.92	-	17,92,271.77	10,80,264.02	1,25,332.00	-	12,05,596.02	6,41,781.83
Office Equipments	7,840.63	-	-	7,840.63	6,695.09	592.79	-	7,287.88	1,145.54
Kitchen Equipments	51.19	-	-	51.19	51.19	(2.56)	-	48.63	-
Lease Hold Improvements	2,508.90	-	-	2,508.90	574.56	158.90	-	733.46	1,934.34
Total	28,03,786.16	75,013.84	15,056.04	28,63,743.97	14,80,829.47	1,40,046.22	12,792.17	16,08,083.52	13,22,956.69

(ii) Intangible Assets									
Software	2,07,069.62	-	-	2,07,069.62	2,06,385.84	(9,822.64)	-	1,96,563.20	683.78
Media Content	17,65,900.00	-	-	17,65,900.00	-	-	-	17,65,900.00	17,65,900.00
Total	19,72,969.62	-	-	19,72,969.62	2,06,385.84	(9,822.64)	-	1,96,563.20	17,66,583.78

11. Work in Progress

Particulars	Current Year	Previous Year
Work in Progress - Assets	5,76,977.56	5,36,954.55
Work in Progress - Civil	1,71,788.49	93,893.48
Total	7,48,766.05	6,30,848.03



12 Deferred Tax (Liability)/ Asset

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Depreciation as per Income Tax Act	1,14,345.44	-
Depreciation as per Companies Act	1,30,223.58	-
Timing difference	15,878.14	-
Deferred Tax @ 25% on Timing difference	3,969.54	-
4% Cess on Timing difference	158.78	-
Total Timing Difference	4,128.32	-
Opening Deferred Tax (Liability)/ Asset	-	-
Closing Deferred Tax (Liability) / Asset	4,128.32	-

13 Long Term Loans and Advances

(Unsecured, considered good unless otherwise stated)

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Other Loans and Advances (Unsecured, considered good)		
-Rent Deposit	15,030.58	18,300.37
-Security Deposit	26,726.13	23,740.95
Total	41,756.71	42,041.32

14 Trade Receivables

(Unsecured, Considered good unless otherwise stated)

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Unsecured considered good	11,57,776.06	5,09,096.19
Doubtful	-	-
Total	11,57,776.06	5,09,096.19

14 Trade Receivables Ageing Schedule as at 31 March 2026

(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 good	8,11,918.54	82,433.83	47,828.01	30,983.72	1,84,611.96	11,57,776.06
Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub Total	8,11,918.54	82,433.83	47,828.01	30,983.72	1,84,611.96	11,57,776.06
Undisputed - Considered good	-	-	-	-	-	-
Undisputed - Considered doubtful	-	-	-	-	-	-
Provision for Doubtful Debts	-	-	-	-	-	-
Total	8,11,918.54	82,433.83	47,828.01	30,983.72	1,84,611.96	11,57,776.06



14 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 good	1,71,861.42	62,294.44	64,585.83	55,554.25	1,54,800.18	5,09,096.19
Undisputed Trade Receivables- Considered doubtful	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Sub Total	1,71,861.42	62,294.44	64,585.83	55,554.25	1,54,800.18	5,09,096.19
Undisputed - Considered good	-	-	-	-	-	-
Undisputed - Considered doubtful	-	-	-	-	-	-
Provision for Doubtful Debts	-	-	-	-	-	-
Total	1,71,861.42	62,294.44	64,585.83	55,554.25	1,54,800.18	5,09,096.19

15 Cash and Cash Equivalents

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Cash in Hand	14.98	241.04
Balances with Banks in Current Accounts	16,280.06	6,838.26
Cash and Cash Equivalents - Total	16,295.04	7,079.30
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	12,064.30	11,371.46
Total	28,359.34	18,450.76

Fixed Deposits amounting to Rs. 11,371 hundreds kept with Dhanlakshmi Bank as a security against bank guarantee issued in favour of Tata Telecom Communications Limited

16 Short Term Loans and Advances

(Unsecured, Considered good unless otherwise stated)

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Advances to Suppliers	9,927.57	9,927.57
Others		
-Advance Tax / TDS	14,952.42	17,363.89
-Other Advances	(5,091.83)	3,801.02
-Prepaid Expenses	9,626.01	7,339.68
Total	29,414.17	38,432.16

17 Other Current Assets

(Unsecured, Considered good unless otherwise stated)

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
GST Receivables	-	51,058.15
Interest Accrued	110.02	133.08
MAT Credit Entitlement	4,935.41	-
Imprest to Bureaus	(1.80)	654.28
Advance to Creditors	2,109.37	23,300.00
Total	7,153.00	75,145.52



18 Revenue from Operations

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Sale of services		
-Income from Advertisement - Domestic	13,17,199.41	7,37,375.20
-Income from Advertisement - Export	1,28,179.22	58,890.62
-Income from Advertisement	76,492.80	-
Total	15,21,871.43	7,96,265.82

19 Other Income

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Interest Income	746.66	464.53
MAT Credit	4,935.41	-
Profit on Sale of Vehicle	2,636.13	5,060.15
Other Income	893.83	1949.72
Total	9,212.03	7,474.40

20 Production And Operating Expenses

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Equipment Hire Charge	1,986.77	8,009.00
News Reading Charges	3,648.89	3,359.52
Other Production Expenses	14,424.46	19,918.42
Subscription Charges	13,877.00	22,468.44
Uplinking Charges	77,480.05	83,018.63
Onam Programs	75,761.08	27,284.28
Events	15,412.34	41,613.29
Anchor Charges	-	10.00
Total	2,02,590.58	2,05,681.58

21 Changes in Inventory

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Opening Balance	-	1,42,519.47
Closing Balance	-	-
Changes in Inventory	-	1,42,519.47

22 Employee Benefit Expenses

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Salaries and Wages	6,57,695.14	6,05,859.84
Contribution to Provident and Other Funds	37,341.95	41,318.40
Staff Welfare Expenses	11,308.45	14,421.07
Gratuity	1,816.94	45,030.09
Leave Encashment Benefit	-	28,524.50
Total	7,08,162.48	7,35,153.90

23 Finance Costs

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Interest on Bank OD	39,008.37	40,823.81
Interest on Term Loan	17,327.66	1,910.33
Interest on Vehicle Loan	2,936.50	276.46
Interest on Unsecured Loan	25,804.79	-
Total	85,077.32	43,010.60

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



24 Depreciation and Amortization Expenses

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Amortization of Intangible Assets	(9,822.64)	763.73
Depreciation on Property, Plant and Equipment	140046.22	1,44,982.77
Total	1,30,223.58	1,45,746.50

Depreciation is adjusted to maintain assets residual value

25 Other Expenses

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Auditors' Remuneration	2,200.00	1,800.00
Insurance	2,680.10	8,213.49
Power and Fuel	1,12,670.20	89,742.69
Professional Fees	13,210.00	8,366.73
Rent	32,498.00	47,059.45
Repairs	4,873.59	11,614.79
Rates and Taxes	45.09	725.20
Travelling Expenses	54,607.90	17,011.36
Accommodation Expenses	3,580.33	5,643.36
Annual Maintenance Charges	5,687.81	6,963.61
Bank Charges & Commission	2,648.17	6,513.62
BARC Rating Charges	20,000.00	20,000.00
Business Promotion & Marketing	4,050.05	2,338.77
Cable Charges	-	896.10
Fine & Interest Paid	6,871.76	644.70
Hall hire charges	-	693.52
Profit or Loss on Foreign Exchange	16.0251	(396.71)
Postage & Telephone	9,796.29	20,484.90
Printing and Stationery	938.40	2,041.37
Security Charge	4,574.61	8,341.94
Vehicle hire charges	26,497.55	32,264.00
Legal Charges	2,510.00	1,125.00
Licence Fee	7,383.96	7,000.00
Prior period Expense	544.66	87.60
Other Expense	-	0.50
Annual Custody Fee	8,756.22	1,500.00
Consumables	-	594.48
Share Issue Expense	85.00	70.00
Licence Renewal Charges	-	709.39
Website Maintenance	1,124.82	1,274.76
General Expenses	40,626.20	43,832.80
Round Off	(19.90)	0.96
Total	3,68,456.82	3,47,158.38



Notes Forming Part of the Financial Statements

26 Earning Per Share

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Profit Attributable to Equity Shareholders (Rs in '00)	35,76,558.00	(8,15,53,021.00)
Weighted Average Number of Equity Shares	80,38,471.00	74,12,409.58
Earnings per Share Basic (Rs)	0.44	(11.00)
Earnings Per Share Diluted (Rs)	0.44	(11.00)
Face Value Per Equity Share (Rs)	100	100

27 Auditor Remuneration

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Payments to auditor as		
- for Tax Audit	400.00	300.00
- for Statutory Audit	1,800.00	1,500.00
Total	2,200.00	1,800.00

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	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Income From Advertisement (Export)	1,28,179.22	58,890.62
Total	1,28,179.22	58,890.62

30 Expenditure made in Foreign Currencies

(Rs in '00)

Particulars	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Annual Maintenance Charges	-	2054.4
Total		2,054.40

31 Related Party Disclosure

(i) List of Related Parties

Mr. Rajasekharan Sreedharan Nair
Mr. Sajeevan
Mr. Jayarajkumar Sreedharan Pillai
Mr. S J R Kumar
Mr. Madhanvan Unni Kottopadathi Payyakkal
Mr. Vishnu Prasad Balakrishna Menon
Mr. Rajan Nair Gangadharan
Mr. Murali Nellayikunnath Parameswaran
Mr. Kollara Sukumaran Taj

Relationship

Managing Director
Whole-time Director
Independent Director
Independent Director
Director
Director
Director
Director
Director



Mr. Sreekumar Kesavapillai Rugminiamma	Director
Mr. Karukapurath Sankaramenon Muraleedharan Pillai	Director
Mr. Jayachandran Balamani Sateesan	Director
Mr. Manoj Kumar Nair Puthenpurayil Chandrashekharan	Director
Mr. Viswaroopan Peedikaparambil	Director
Mr. Radhamohanan	Director
Mr. Ambalavanam	Director
Mr. Nellickal Kunjayappan Surendran	Director
Mr. Krishna Kumar Sivaraman Nair	Director
Mr. Polassery Raman Sudhakaran	Director
Mr. Unnikrishnan Vasu	Director
Mr. Paramekattil Vipin	Director
Mr. Krishnakumar Koravankuzhi Thevan	Director
Mr. Rajeev Kumar Chellappan Pillai	Director
Mr. Sureshkumar Gopinathan Nair	Additional Director
Mr. Mohandas Damodaran	Additional Director
Mr. M V Babu	Promoter
Mr. Suresh Babu	Promoter
Mr. Vinod Viswanathan	Promoter
Mr. Omnakuttan R	Promoter
Mr. N M Panicker	Promoter
Mr. N M Sreedharan	Promoter
Mr. K P Geegikumar	Promoter
Mr Denny Thomas	Promoter
Mr. Anal Padmanabhan	Chief Financial Officer(Resigned)
Mr. Vinod V Nair	Chief Financial Officer

(ii) Related Party Transactions

(Rs in '00)

Particulars	Relationship	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Salary			
- Mr. Anal Padmanabhan	Chief Financial Officer(Resigned)	2,000.00	2,000.00

(iii) Related Party Balances

(Rs in '00)

Particulars	Relationship	Figures For the Current Reporting Period	Figures For the Previous Reporting Period
Loan			
- Mr. Rajasekharan Sreedharan Nair	Director	63,026.38	56,500.00
- Mr. Radha Mohanan	Director	75,000.00	75,000.00
- Mr. Vishwaroopan P	Director	20,000.00	20,000.00
- Mr. Krishnakumar KT	Director	1,700.00	1,700.00
- Mr. Mohandas Damodaran	Additional Director	10,881.01	-
-Mr. Rajeev Kumar Chellappan Pillai	Director	10,000.00	-
-Mr. Vishnu Prasad Balakrishna Menon	Director	10,000.00	-
-Mr. N M Panicker	Promoter	6,420.76	
- Mr. Sajeevan P	Director	71,653.11	63,000.00
- Mr. Vipin PG	Director	2,000.00	2,000.00
- Mr. Sudhakaran PR	Director	1,17,493.06	10,000.00
Interest Payable			
- 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	2,332.62	2,332.62
- Mr. Vipin PG	Director	130.44	-



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.

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, 2026 and March 31, 2025.

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, 2026 and March 31, 2025.

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, 2026 and March 31, 2025.

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)

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

40 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 previous year, the Company has, however, placed fixed deposits amounting to ₹12,064 hundreds with Dhanlaxmi Bank, out of which ₹11,371 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 Intermediaries or Ultimate Beneficiaries.

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

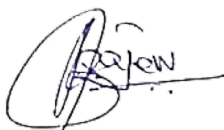
The reconciliation of share application money is pending. Equity shares are pending allotment out of the application money.

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.

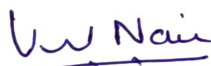
For and on behalf of the Board



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 of 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: 26533736ATENH67272

Place: Thiruvananthapuram

Date: 31-08-2026





SECRETARIAL AUDIT REPORT
JANAM MULTIMEDIA LIMITED
(For the financial year ended on 31.03.2026)

*[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.

JYOTHI SAVITHRI
Practicing Company Secretary
P C S No: 11289

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 31st March 2026 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 31st March 2026 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;

JYOTHI SAVITHRI
Practicing Company Secretary
P C S No: 11289

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 and conversion of loan to equity 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 2,25,000 number of shares are pending credit.*
2. *Subject to the provisions of section 149 of the Companies Act 2013, the Company required to appoint a minimum of two Independent Directors and 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 the composition as per various committees of the board are yet to be complied with.*
3. *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. 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 and thereafter no appointment was made for the Company Secretary due to the non availability of adequate candidates. Hence requirement under Section 203 of the Companies Act, 2013 are yet to be complied with.*
4. *The Company has not appointed an Internal Auditor as required under Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, during the financial year under review. Accordingly, the Company has not complied with the aforesaid provisions.*
5. *The company has neither refunded nor issued any shares against the share application money of Rs. 6,93,233/- 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. With respect to the Board Meetings held under shorter notice, proper ratification has been obtained from the Independent Directors of the Company.

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. Polassery Raman Sudhakaran (DIN: 02685096), who was appointed as an Additional Director (Non-Executive& Promoter) of the company with effect from 16th December, 2024 by the Board were regularised at the 17th Annual General meeting of the Company held on 30th September 2025 as a Non-executive Director of the Company.

ii) Mr. Unnikrishnan Vasu (DIN: 10806002), who was appointed as an Additional Director (Non-Executive& Promoter) of the company with effect from 16th December, 2024 by the Board were

regularised at the 17th Annual General meeting of the Company held on 30th September 2025 as a Non-executive Director of the Company.

iii) Mr. Paramakattil Vipin (DIN: 02812361), who was appointed as an Additional Director (Non-Executive & Promoter) of the company with effect from 16th December, 2024 by the Board were regularised at the 17th Annual General meeting of the Company held on 30th September 2025 as a Non-executive Director of the Company.

iv) Mr. Krishnakumar Koravankuzhi Thevan (DIN: 08527233), who was appointed as an Additional Director (Non-Executive & Promoter) of the company with effect from 16th December, 2024 by the Board were regularised at the 17th Annual General meeting of the Company held on 30th September 2025 as a Non-executive Director of the Company.

v) Mr. Rajeev Kumar Chellappan Pillai (DIN: 08470290), who was appointed as an Additional Director (Non-Executive & Promoter) of the company with effect from 16th December, 2024 by the Board were regularised at the 17th Annual General meeting of the Company held on 30th September 2025 as a Non-executive Director of the Company.

vi) The Board of Directors at their meeting held on 10th February 2026 appointed Mr. Mohandas Damodaran (DIN: 03481648) and Mr. Sureshkumar Gopinathan Nair (DIN: 00887893) as the Additional Director (Non-Executive) on the Board of the Company, as recommended by the Nomination and Remuneration Committee.

viii) Mr. Anal P, Chartered Accountant holding ICAI Membership No. 223966 (Holder of Income Tax PAN: BDOPP1781M) resigned from the position of Chief Financial Officer as well as Key Managerial Personnel of the company, with effect from 25th August, 2025.

x) The Board at their meeting held on 26th August 2025 appointed Mr. Vinod V Nair (Holder of Income Tax PAN: AASPN4515F), S/o Kumar Pillai Velayudhan Nair, Plot No: 118, Flat no: 102, Chaitanya Apartment, Pandurang Gawande Nagar, Ranaprata Nagar, Nagpur, Maharashtra - 440022, as the Chief Financial Officer as well as Key Managerial Personnel of the Company with effect from 26th August, 2025.

I further report that the company has held Ten (10) 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.

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 constituted Audit Committee, Nomination and Remuneration Committee and Stakeholder Relationship Committee as specified by the applicable provisions of the Companies Act.

The company has an Internal Complaints Committee under the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013.

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 2025-26 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 during the period under report, the Company has shifted its registered office from T C 52/512, Thotttekkat House S K V C Road, Kanattukara P.O. Thrissur, Kerala, India 680011 to Registered Office: Building TC/52/3429, Karumom Post Thiruvallom Road, Kaimanam Thiruvananthapuram Kerala, India- 695002 at the Extra-Ordinary General Meeting of the Company held on 12th August 2025. The Company has filed Form MGT-14 and Form INC-22 with the Registrar of Companies within the statutory timelines prescribed under Sections 12 and 13 of the Companies Act, 2013 with respect to the same.

I further report that, the Company has altered the clause 62 of the Articles of Association by increasing the maximum number of Directors to forty-five (45) at the Extra-Ordinary General Meeting of the Company held on 12th August 2025 and the requisite eform with respect to the same has been filed with Registrar of Companies.

I further report that, the members at the Annual General Meeting held on 30th September 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, as the Statutory Auditors of the Company for a period of Three (3) years to hold the office till the conclusion of Annual General Meeting of the Company to be held in the year 2028. The Form ADT 1 with respect to their appointment has been filed with ROC.

I further report that, apart from the above, Company has filed all the forms and return as prescribed by the Companies Act, 2013 and the rules made thereunder and other applicable statute, as far as it applicable to the Company.

JYOTHI SAVITHRI
Practicing Company Secretary
P C S No: 11289

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.

I further report that based on the information received and records maintained by 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.

This report is to be read with our letter of even date which is annexed hereto as Annexure A and forms an integral part of this report.

UDIN: F009602H001258971

Place: Thiruvalla

Date: 27.08.2026



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

JYOTHI SAVITHRI
Practicing Company Secretary
FCS No: 9602

JYOTHI 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.

DIN: F009602H001258971

Place: Thiruvalla
Date: 27.08.2026

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

JYOTHI SAVITHRI
Practicing Company Secretary
PCS No: 11289

JYOTHI SAVITHRI
Practicing Company Secretary
FCS No: 9602