

05th September, 2024

To,
The Deputy Manager
Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street, Fort
Mumbai - 400 001

Ref: Scrip Code 535647 (BSE-SME)

Dear Sir/ Madam,

Sub: Submission of Annual Report of the 16th Annual General Meeting for the F. Y. 2023-2024 scheduled to be held on 30th September, 2024 – Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

In pursuance with Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, please find enclosed herewith the Annual Report of the 16th Annual General Meeting for the F.Y. 2023-2024 to be held on Monday, 30th September, 2024 at 12.00 Noon at the registered office of the Company situated at 33/1, Wallajah Road, Chepauk, Chennai - 600002.

Yours Faithfully,

For SDC TECHMEDIA LIMITED

FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR

SDC TECHMEDIA LIMITED

*Formerly known as **Onesource Techmedia Limited***

No. 33/1, Wallajah Road, Chepauk, Chennai - 600 002. Tel : +91 44 2854 5757

E-mail : info@sdctech.in customercare@sdctech.in Website : www.sdctech.in

CIN : L72900TN2008PLC067982 An ISO 9001:2015 Certified Company



SDC Techmedia Limited

**Sixteenth Annual Report
2023-2024**

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CORPORATE PROFILE

BOARD OF DIRECTORS

Mr. FAYAZ USMAN FAHEED DIN: 00252610	-	Managing Director
Mrs. SAMIA FAHEED DIN: 02967081	-	Non-executive Director
Mr. BASKARAN SATHYA PRAKASH DIN: 01786634	-	Non-executive Independent Director
Mr. VASUDEVAN SRIDHARAN DIN: 07487245	-	Non-executive Independent Director

KEY MANAGERIAL PERSONNEL

Mr. CHANDRAMOULI BANERJEE	-	Company Secretary cum Compliance Officer
Ms. PAKRISWAMY SARASWATHY	-	Chief Financial Officer

STATUTORY AUDITOR

RAY & RAY

F-1, Ram Nivas, 7th Cross Street,
Mahalakshmi Nagar,
Adambakkam, Chennai-600 088

SECRETARIAL AUDITOR

JAIN SONESH & ASSOCIATES

Company Secretaries
Unit No. 1222, 12th Floor, Howrah Trade
Centre, 4, M.G. Road, Howrah - 711 101

REGISTRAR AND TRANSFER AGENT PURVA SHAREGISTRY (INDIA) PVT. LTD.

No-9, Shiv Shakti Industrial Estate,
J. R. Boricha Marg, Near Lodha Excelus,
Lower Parel East,
Mumbai - 400 011
(T) (91)- 022-4961 4132 / 2301 2518
Website: www.purvashare.com
Email: support@purvashare.com

BANKERS

YES BANK
HDFC BANK
AXIS BANK

REGISTERED OFFICE

33/1, Wallajah Road,
Chepauk, Chennai - 600002
(T) (91)- 044-2854 5757
Website: www.sdctech.in
Email: info@sdctech.in

ANNUAL GENERAL MEETING

Day : Monday
Date : 30.09.2024
Time : 12.00 Noon
Venue : 33/1, Wallajah Road,
Chepauk,
Chennai- 600002

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CONTENT

S. No.	Particulars	Page No.
1	Notice	1-7
2	Directors' Report	8-17
	Annexure to Directors' Report	
	- Form AOC-2	18
	- Management Discussion and Analysis Report	19-23
	- Details of Directors and Employee Remuneration	24
	- Details of Top Ten Employees	25
	- Secretarial Audit Report	26-28
3	Independent Auditor's Report	29-36
4	Balance Sheet	37
5	Statement of Profit and Loss Account	38
6	Cash Flow Statement	39
7	Notes to the Accounts	40-50

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NOTICE

NOTICE IS HEREBY GIVEN THAT THE 16TH ANNUAL GENERAL MEETING OF THE MEMBERS OF SDC TECHMEDIA LIMITED, WILL BE HELD ON MONDAY, THE 30TH DAY OF SEPTEMBER, 2024 AT 12.00 NOON AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT 33/1, WALLAJAH ROAD, CHEPAUK, CHENNAI-600002 TO TRANSACT THE FOLLOWING BUSINESSES:

ORDINARY BUSINESS:**ITEM NO. 1: ADOPTION OF FINANCIAL STATEMENTS:**

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2024 and the Reports of Board of Directors and Auditors thereon.

ITEM NO. 2: RE-APPOINTMENT OF MRS. SAMIA FAHEED (DIN: 02967081), RETIREMENT BY ROTATION:

To appoint a Director in place of Mrs. Samia Faheed (DIN: 02967081), who retires by rotation at this Annual General Meeting and being eligible has offered herself for re-appointment.

**By order of the Board of Directors
FOR SDC TECHMEDIA LIMITED**

**Sd/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR**

**DATE : 02.09.2024
PLACE : CHENNAI**

IMPORTANT NOTES:

1. The additional information as required under Listing Regulations and Circulars issued thereunder are annexed herewith.
2. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT PROXY/PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF. SUCH A PROXY/ PROXIES NEED NOT BE A MEMBER OF THE COMPANY.** A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company.

Corporate members intending to send their authorized representative to attend the meeting are requested to send a certified copy of the Board resolution to the Company, authorizing their representative to attend and vote on their behalf at the meeting.

The instrument of Proxy in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting. A Proxy form is sent herewith. Proxies submitted on behalf of the companies, societies etc., must be supported by an appropriate resolution/authority, as applicable.

During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided that not less than three days of notice in writing is given to the Company.

3. **Members / proxies** should bring the duly filled Attendance slip enclosed herewith to attend the meeting. Shareholders are requested to tender their attendance slips at the registration counters at the venue of the AGM and seek registration before entering the meeting hall. The shareholder needs to furnish the printed 'attendance slip' along with a valid identity proof such as the PAN card, Passport, AADHAR card or Driving License, to enter the AGM hall.
4. The Register of Members and the Share Transfer books of the Company will remain closed from Tuesday, 24th September, 2024 to Monday, 30th September, 2024 (both days inclusive), for the purpose of AGM.
5. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, will be available for inspection by the members at the AGM.
6. The Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the AGM.

7. Members holding shares in demat form are requested to submit/ update their KYC and nomination details with their respective Depository Participant ("DP"). The Company or its Registrars cannot act on any request received directly from the members holding share in electronic form for any change of bank particulars or bank mandates. Such changes are to be advised only to the Depository Participant of the Members. Members holding shares in Physical form and desirous of either registering bank particulars or changing bank particulars already registered against their respective folios for payment of dividend are requested to write to the Company.
8. In accordance with the proviso to Regulation 40(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, effective from April 1, 2019, and SEBI notification dated January 24, 2022, transfers of securities of the Company including transmission and transposition requests shall not be processed unless the securities are held in the dematerialized form with a depository. Accordingly, Shareholders holding equity shares in physical form are urged to have their shares dematerialized so as to be able to freely transfer them, eliminate all risks associated with physical holding and participate in corporate actions.
9. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their Demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.
10. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their Demat accounts. Members holding shares in Physical form can submit their PAN details to the Company.
11. Copies of the 16th Annual Report is being sent to all the Members via the permitted mode.
12. Members may also note that the 16th Annual Report will also be available on the Company's website www.sdctech.in for their download. The physical copies of the aforesaid documents will also be available at the Company's Registered Office at Chennai for inspection during normal business hours on working days. Even after registering for e-communication, members are entitled to receive such communication in physical form, upon making a request for the same, by post free of cost. For any communication, the shareholders may also send requests to the Company's investor email id: info@sdctech.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and the Notice shall also be available on the website of CDSL (agency for providing the remote e-voting facility) i.e. www.evotingindia.com.
- Shareholders of the Company are urged to opt for e-communication to help the Company contribute to go-green initiative of this nation and the world for a better tomorrow.
13. All documents referred to in the accompanying Notice and the Explanatory Statement shall be open for inspection at the Registered Office of the Company during normal business hours (10.00 am to 6.00 pm) on all working days, up to and including the date of the Annual General Meeting of the Company.
14. No dividend has been proposed by the Board of Directors for the year ended 31st March, 2024.
15. Members seeking any information with regard to accounts are requested to write to the undersigned at the Corporate Office of the Company, at least 7 days in advance, so as to keep the information ready at the Meeting.
16. **The Additional Information, pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 and the Secretarial Standard on "General Meetings" issued by the Institute of Company Secretaries of India in respect to the Director seeking re-appointment (Retirement by rotation) at the Annual General Meeting is as follows;**

Name of the Director	Mrs. Samia Faheed
DIN	02967081
Age	38 years
Date of first appointment on the Board	21st February, 2018
Education Qualifications	Mrs. Samia Faheed (DIN: 02967081) holds a Degree in B.Com from University of Karnataka and Diploma in Travelling & Tourism.
Brief resume including expertise in specific functional areas	Mrs. Samia Faheed (DIN: 02967081) has vast experience and knowledge of functioning of various industries/sectors like, Information Technology, Media, Entertainment Industry, Consultancy, Infrastructure, FMCG and others. Her contribution to the growth of the Company is incomparable.
Terms and conditions of appointment/ re-appointment	Mrs. Samia Faheed (DIN: 02967081) is liable to retire by rotation at the Annual General Meeting of the Company and being eligible has offered herself for re-appointment.
Details of remuneration sought to be paid	No remuneration was paid or to be paid to Mrs. Samia Faheed in the Financial Year 2023-24.
Details of last remuneration paid	Not Applicable.

Directorships held in other companies	Mrs. Samia Faheed (DIN: 02967081) holds Directorships in the following companies other than SDC Techmedia Limited:									
	<table border="1"> <thead> <tr> <th>Name of the Company</th> <th>Date of Appointment</th> <th>Designation</th> </tr> </thead> <tbody> <tr> <td>UF PROMOTERS PRIVATE LIMITED</td> <td>15/12/2021</td> <td>Director</td> </tr> <tr> <td>SDC I NETWORKZ PRIVATE LIMITED</td> <td>06/06/2022</td> <td>Director</td> </tr> </tbody> </table>	Name of the Company	Date of Appointment	Designation	UF PROMOTERS PRIVATE LIMITED	15/12/2021	Director	SDC I NETWORKZ PRIVATE LIMITED	06/06/2022	Director
	Name of the Company	Date of Appointment	Designation							
UF PROMOTERS PRIVATE LIMITED	15/12/2021	Director								
SDC I NETWORKZ PRIVATE LIMITED	06/06/2022	Director								
Memberships / Chairmanships of committees of other companies	<p>Mrs. Samia Faheed (DIN: 02967081) does not hold any membership/chairmanship in Committees of Board in any other unlisted public/private company.</p> <p>Mrs. Samia Faheed (DIN: 02967081) is the member of "Nomination and Remuneration Committee" of the Board of Directors of SDC Techmedia Limited.</p>									
Details of listed entities from which the person has resigned in the past three years	Mrs. Samia Faheed (DIN: 02967081) did not hold any Directorship/membership/chairmanship in Committees of Board in any other listed entity during the last three years.									
Disclosure of relationships between directors inter-se	Mrs. Samia Faheed (DIN: 02967081) is not related to any of the other Director(s) and KMP(s) of the Company except, Mr. Fayaz Usman Faheed (DIN: 00252610), Managing Director of the Company.									
Number of meetings of the Board attended during the Financial year 2023-24	Mrs. Samia Faheed (DIN: 02967081) attended 6 (Six) Meetings of the Board of Directors during the Financial Year 2023-24.									
Number of shares held in the Company (including shareholding as beneficial owner)	Mrs. Samia Faheed (DIN: 02967081) does not hold any Equity Shares in the Company.									

17. Voting through electronic means:

In compliance with provisions of Section 108 of the Companies Act, 2013, along with Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is pleased to provide e-voting facility to its shareholders to enable them to cast their vote electronically in the 16th Annual General Meeting (AGM). The business may be transacted through remote e-voting services provided by Central Depository Services (India) Limited (CDSL). Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

THE INSTRUCTIONS FOR MEMBERS FOR VOTING ELECTRONICALLY ARE AS UNDER:-

- (A) The remote e-voting period commences on Friday, 27th September, 2024 at 09.00 A.M. IST and ends on Sunday, 29th September, 2024 at 05.00 P.M. IST. The remote e-voting module shall be disabled by CDSL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e., Monday, 23rd September, 2024, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Monday, 23rd September, 2024.
- (B) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09th December, 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.

(C) LOGIN METHOD FOR E-VOTING FOR INDIVIDUAL SHAREHOLDERS HOLDING SECURITIES IN DEMAT MODE:

In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09th December, 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 the e-voting facility.

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	<ol style="list-style-type: none"> Users who have opted for CDSL Easi/Easiest facility, can login through their existing User ID and Password. Option will be made available to reach e-voting page without any further authentication. The URL for users to login to Easi/Easiest facility are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. After successful login the Easi/Easiest user will be able to see the e-voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-voting page of the e-voting service provider for casting your vote during the remote e-voting period. If the user is not registered for Easi/Easiest facility, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration. Alternatively, the user can directly access e-voting page by providing Demat Account Number and PAN from an e-voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email ID as recorded in the Demat Account. After successful authentication, user will be able to see the e-voting option where the e-voting is in progress and also able to directly access the system of all e-voting Service Providers.
Individual Shareholders holding securities in Demat mode with NSDL	<ol style="list-style-type: none"> 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.nsd.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 or joining virtual meeting & voting during the meeting. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsd.com. Select “Register Online for IDeAS “Portal or click at https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp. Visit the e-voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsd.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 or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in Demat mode) login through their depository participants	<ol style="list-style-type: none"> 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. NSDL and CDSL.

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 022- 23058738 and 022-23058542-43.
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.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

(D) LOGIN METHOD FOR E-VOTING FOR SHAREHOLDERS OTHER THAN INDIVIDUAL SHAREHOLDERS HOLDING SECURITIES IN DEMAT MODE AND SHAREHOLDERS HOLDING SECURITIES IN PHYSICAL MODE:

- a. The shareholders should log on to the e-voting website, i.e., www.evotingindia.com.
 - (i) Click on "Shareholders" tab.
 - (ii) Now Enter your User ID
 - For CDSL: 16 digits beneficiary ID,
 - For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - Members holding shares in Physical form should enter Folio Number registered with the Company.
- b. Next enter the Image Verification as displayed and Click on Login.
- c. If you are holding shares in Demat mode and had logged on to www.evotingindia.com and voted on an earlier voting of any Company, then your existing password is to be used.
- d. If you are a first time user follow the steps given below:

Particulars	For Members holding shares in Demat mode other than Individuals and Physical form
PAN	<ul style="list-style-type: none"> • Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both Demat shareholders as well as Physical shareholders). • Members who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN Field. • In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg. If your name is Ramesh Kumar with sequence number 1 then enter RA00000001 in the PAN Field.
Dividend Bank Details OR Date of Birth (DOB)	<ul style="list-style-type: none"> • 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 as mentioned in instruction (s).

- e. After entering these details appropriately, click on "SUBMIT" tab.
- f. Members holding shares in Physical form will then directly reach the Company selection screen. However, members holding shares in Demat mode 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.
- g. For Members holding shares in Physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- h. Click on the EVSN for "SDC TECHMEDIA LIMITED" on which you choose to vote.

- i. 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.
- j. Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- k. 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.
- l. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- m. You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- n. 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.
- o. Shareholders can also cast their vote using CDSL's mobile app "m-Voting". The m-Voting app can be downloaded from respective store. Please follow the instructions as prompted by the mobile app while remote voting on your mobile.

(E) FACILITY FOR NON – INDIVIDUAL SHAREHOLDERS AND CUSTODIANS –REMOTE VOTING:

- a. 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.
- b. A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- c. After receiving the login details a Compliance User which 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.
- d. The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- e. 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.
- f. Alternatively, Non-Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; info@sdctech.in if they have voted from individual tab & not uploaded the same in the CDSL e-voting system for the scrutinizer to verify.
- g. Institutional Members / Bodies Corporate (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution / Authority letter etc. together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote through e-mail at info@sdctech.in with a copy marked to helpdesk.evoting@cdslindia.com, evoting@cdslindia.com on or before 29th September, 2024 upto 05:00 P.M. without which the vote shall not be treated as valid.

(F) PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES:

- a. For Physical shareholders: Please provide necessary details like Folio No., Name of the shareholder, scanned copy of the share certificate (Front and Back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company Email ID info@sdctech.in and/or RTA Email ID support@purvashare.com.
- b. For Demat shareholders: Please update your Email ID & Mobile No. with your respective Depository Participant (DP).
- c. 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.

(G) HELPLINE DETAILS FOR THE PROCESS OF E-VOTING:

- a. In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com.
 - b. All grievances connected with the facility for voting by electronic means may be addressed to 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 1800225533.
18. The voting rights of shareholders shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date i.e., Monday, 23rd September, 2024.
 19. The shareholders shall have one vote per equity share held by them as on the cut-off date i.e., Monday, 23rd September, 2024.
 20. The facility of e-voting would be provided once for every folio/client id, irrespective of the number of joint holders.
 21. Any person, who acquires shares of the Company and becomes a shareholder of the Company after dispatch of the Notice of AGM and holds shares as of the cut-off date i.e., 23rd September, 2024 may obtain the login ID and password by sending a request at evoting@cdslindia.com and helpdesk.evoting@cdslindia.com. However, if you are already registered with CDSL for remote e-voting, then you can use your existing User ID and Password for casting your vote. If you forget your password, you can reset the password by using 'Forgot User Details/Password' option available on www.evotingindia.com.
 22. A member may participate in the AGM even after exercising his right to vote through remote e-voting, but shall not be allowed to vote again at the AGM.
 23. The facility for voting through ballot will also be made available at the AGM, and members attending the AGM who have not already cast their vote by remote e-voting will be able to exercise their right at the AGM. Shareholders who have not cast their vote electronically, by remote e-voting may cast their vote at the AGM through ballot paper.
 24. At the end of the discussion at the AGM, on the resolutions on which voting is to be held, the Chairman shall, with the assistance of the Scrutinizer, order voting through ballot paper for all those members who are present but have not cast their votes electronically using the remote e-voting facility.
- 25. Scrutiny of the Voting Process:**
- d. The Board of directors have appointed M/s. S N SHIRKE & ASSOCIATES, Practising Company Secretaries represented by its Proprietor Ms. SONAL NISHANT SHIRKE (Certificate of Practice No. 13948 & Membership No. A23806) as a scrutinizer to scrutinize the voting process (both electronic and physical) in a fair and transparent manner.
 - e. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, count the votes cast at the AGM and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in employment of the Company. The Scrutinizer shall submit a consolidated Scrutinizer's Report of the total votes cast in favour of or against, if any, within two working days of conclusion of the AGM to the Chairman of the Annual General Meeting. The Chairman, or any other person authorized by the Chairman, shall declare the results of the voting forthwith.
 - f. The results, along with the Scrutinizer's Report, will be placed on the Company's website, www.sdctech.in and on the website of CDSL immediately after the result is declared by the Chairman or any other person authorized by the Chairman, and the same shall be communicated to the BSE Ltd.

DATE : 02.09.2024
PLACE : CHENNAI

By order of the Board of Directors
FOR SDC TECHMEDIA LIMITED
Sd/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR

DIRECTOR'S REPORT

Dear Members,

We are pleased to present the report on our business and operations for the year ended 31st March, 2024.

1. Results of our Operations:

The Company's financial performance for the year ended 31st March, 2024 is summarized below:

(Amount in Lakhs)

Particulars	FY 2023-2024	FY 2022-2023
Revenue from Operations	1,037.40	1,130.24
Other Income	97.82	14.83
Total Income	1,135.22	1,145.07
Total Expenses	1,524.72	1,128.86
Profit/(Loss) Before Tax & Extraordinary Items	(389.49)	16.21
Prior Period Items	81.07	0.00
Profit/(Loss) Before Tax	(308.43)	16.21
Tax Expense		
-Current Tax	0.00	0.00
-Deferred Tax Liability/(Assets)	(8.59)	(16.97)
Net Profit/(Loss) for the Year	(299.84)	33.18

a. Review of operations and affairs of the Company:

During the year under review, the Company has incurred a Net Loss of Rs. 299.84 lacs as compared to Net Loss of Rs.33.18 Lacs in previous year. Your Directors are continuously looking for avenues for future growth of the Company in Media and Entertainment Industry.

b. Change in Nature of Business:

During the year under review, there has been no change in the nature of the business of the Company.

c. Dividend:

Your Directors do not recommend any dividend for the year under review, and has decided to retain the surplus with the Company for furthering the growth of the Company.

d. Transfer to Reserves:

The Company has not proposed to transfer any amount to any reserve.

e. Transfer of Unclaimed Dividend to Investor Education and Protection Fund:

The provisions of section 125(2) of the Companies Act, 2013 is not applicable to the Company.

f. Details relating to deposits, covered under Chapter V of the Companies Act, 2013:

S.No.	Particulars	Details
1	Accepted during the year	NIL
2	Remained Outstanding or unpaid or unclaimed as at the end of the year	NIL
3	Whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved:	No
a	at the beginning of the year	
b	maximum during the year	NA
c	at the end of the year	NIL

g. Details of Deposits which are not in compliance with the requirements of Chapter V of the Companies Act, 2013:

The Company has not accepted any deposits which are not in compliance with the provisions of the Chapter V of the Companies Act, 2013.

h. Particulars of Loans, Guarantees or Investments:

As per Section 186 of the Companies Act, 2013, the company has not granted any loan, given any guarantee to any individual / corporate, or made any investments during the year under review.

i. Particulars of contracts or arrangements made with related parties:

The Company has entered into related party transaction and the particulars of contracts or arrangements with related parties referred to in section 188(1) of the Companies Act, 2013, as prescribed in Form AOC-2 is appended as **Annexure I**. The Policy on Related Party Transaction can be viewed on our website <https://sdctech.in/InvestorRelation.php?act=Policy>

j. Variation in market Capitalization:

During the financial year under review, the shares of the Company were frequently traded. The variation in the Market Capitalization of the Company as on 31st March 2024 is as follows:

Particulars	As at 31 st March, 2024	As at 31 st March, 2023	Increase Decrease in %
Market Value per share	8.93	10.68	(16.39)
No. of Shares	64,92,500	64,92,500	-
Market Capitalization	5,79,78,025	6,93,39,900	(16.39)
EPS	(4.62)	0.51	(1005.88)
Price earnings ratio	(1.93)	20.94	(109.23)
Percentage increase/decrease in the Market Price of the Shares in comparison with the last IPO			(36.21)

k. Management's Discussion and Analysis:

Management's Discussion and Analysis Report for the year under review, as stipulated under Schedule V (B) of Regulation 34(2)(e) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is appended as **Annexure II** to this report.

l. Director's Responsibility Statement:

Pursuant to Section 134(3)(c) and Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

- i. in the preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures;
- ii. the directors have 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 and loss of the Company for that period;
- iii. the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 (erstwhile Companies Act, 1956) for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. the directors have prepared the annual accounts on a going concern basis;
- v. the directors have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;
- vi. the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

m. Recommendations of the Audit Committee:

During the year under review, the Board accepted all the recommendations made by the Audit Committee.

2. Human Resource Management:

To ensure good human resources management at SDC Techmedia Limited, we focus on all aspects of the employee life cycle. This provides a holistic experience for the employee as well. During their tenure at the Company, employees are motivated through various skill-development, engagement and volunteering programs. All the while, we create effective dialogues through our communication channels to ensure that the feedback reaches the relevant teams, including the leadership.

a. Particulars of employees:

The table containing the names and other particulars of employees in accordance with the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is appended as **Annexure III** to this report.

There are no employees who were in receipt of remuneration in excess of the ceiling prescribed in the Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

The Disclosure with respect to Details of the Top 10 employees as on 31st March, 2024 in pursuance to Rule 5(2) & Rule 5 (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is appended as **Annexure IV** to this report.

The Company currently does not provide any Employee Stock Option Scheme/Employee Stock Purchase Scheme to its employees.

b. Key Managerial Personnel:

- i. Managing Director or Chief Executive Officer or Manager and in their absence, a Whole-Time Director:**
 - Mr. Fayaz Usman Faheed (DIN: 00252610) - Managing Director of the Company.
- ii. Company Secretary cum Compliance Officer:**
 - Mr. Chandramouli Banerjee - Company Secretary cum Compliance Officer of the Company.
- iii. Chief Financial Officer:**
 - Ms. Pakriswamy Saraswathy - Chief Financial Officer of the Company.

3. Corporate Governance:

Corporate governance is an ethically driven business process that is committed to values aimed at enhancing an organization's brand and reputation. This is ensured by taking ethical business decisions and conducting business with a firm commitment to values, while meeting stakeholders' expectations. At SDC Techmedia Limited, it is imperative that our company affairs are managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders. The Company is committed to maintain the highest standards of corporate governance and adhere to the corporate governance requirements set out by SEBI. The Company has also implemented several best corporate governance practices as prevalent globally.

In-pursuance of Regulation 15(2) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015, the compliance of Regulation 17 to 27 and Clauses (b) to (j) and (t) of Regulation 46(2) & para C, D, E of Schedule V of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 is not applicable for a listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year & for a listed entity which has listed its specified securities on the SME Exchange. **As the securities of your Company are listed at BSE-SME Platform, the Corporate Governance Report as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to your Company.**

a. Compliance Department:

Mr. Chandramouli Banerjee is the Company Secretary cum Compliance Officer of the Company. The compliance department of the company is responsible for independently ensuring that the operating and business units comply with regulatory and internal guidelines. New instructions/guidelines issued by the regulatory authorities were disseminated across the company to ensure that the business and business units operate within the boundaries set by the regulators and that compliance risks are suitably monitored and mitigated in course of their activities & processes.

b. Information on the Board of Directors of the Company:

The following changes took place in the Composition of Board of Directors of the Company till the date of this report:

- i. The Shareholders at the 15th Annual General Meeting of the Company held on 30th September, 2023 approved the following:**
 - a. Re-appointment of Mr. Fayaz Usman Faheed (DIN: 00252610) as Managing Director of the Company from 01st October, 2023 to 30th September, 2028.**
 - b. Re-appointment of Mrs. Samia Faheed (DIN: 02967081), who retired by rotation.**
- ii. In compliance with the Companies Act, 2013 the following director is proposed to be appointed/re-appointed as Director/Independent Directors/Executive Director of the Company by the approval of the Share Holders of the Company:**
 - a. Re-appointment Mrs. Samia Faheed (DIN: 02967081) who retires by rotation and being eligible has offered herself for re-appointment.**

c. Board Diversity:

The Company recognizes and embraces the importance of a diverse board in its success. We believe that a truly diverse board will leverage differences in thought, perspective, knowledge, skill, regional and industry experience, cultural and geographical background, age, ethnicity, race and gender, which will help us retain our competitive advantage. The Board has adopted the Board Diversity Policy that sets out the approach to diversity of the Board of Directors. The Board Diversity Policy can be viewed on our website: <https://sdctech.in/InvestorRelation.php?act=Policy>.

d. Details with regard to meeting of Board of Directors of the Company:**i. Composition of the Board of Directors as on the date of this Report is mentioned below:**

Name of the Director	DIN	Designation	Category
Mr. Fayaz Usman Faheed	00252610	Managing Director	Executive Director
Mrs. Samia Faheed	02967081	Director	Non-Executive Director
Mr. Baskaran Sathya Prakash	01786634	Director	Independent Director
Mr. Vasudevan Sridharan	07487245	Director	Independent Director

ii. Meeting of Board of Directors and Attendance During the Year:

During the FY 2023-2024, 6 (six) meetings of the Board of Directors of the Company were held on 01st April, 2023, 30th May, 2023, 31st August, 2023, 12th October, 2023, 14th November, 2023 and 06th February, 2024. The gap between two meetings did not exceed 120 days. The attendance of the members at the Board of Directors meetings was as follows:

Name of the Director	Attendance Particulars		No. of Directorships in other Public Company*	No. of Chairmanship/ Membership of Board Committees in other Companies#	
	Board Meetings	Last AGM		Chairman	Member
Mr. Fayaz Usman Faheed	6	Yes	-	-	-
Mrs. Samia Faheed	6	Yes	-	-	-
Mr. Baskaran Sathya Prakash	6	Yes	1	-	1
Mr. Vasudevan Sridharan	6	Yes	-	-	-

Note:

*The Directorships held by the Directors as mentioned above do not include Alternate Directorships and Directorships held in Foreign Companies, and Companies registered under Section 25 of the Companies Act, 1956 or Section 8 of the Companies Act, 2013.

#In accordance with Regulation 26(b) of SEBI Listing Regulations, Memberships / Chairmanships of only the Audit Committees and Stakeholders Relationship Committee in all Public Limited Companies has been considered.

e. Policy on directors' appointment and remuneration:

The current policy is to have an appropriate mix of executive, non-executive and independent directors to maintain the independence of the Board, and separate its functions of governance and management. As on 31st March, 2024, the Board consist of 4 Members, 1 of whom is an Executive Director and 1 of whom is a Non-Executive Director and the other 2 are Independent Directors. The Board periodically evaluates the need for change in its composition and size.

The Policy of the Company on Director's appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of director and other matters provided under Section 178(3) of the Companies Act, 2013, adopted by the Board can be viewed on our website <https://sdctech.in/InvestorRelation.php?act=Policy>. We affirm that the remuneration paid to the director is as per the terms laid out in the said policy.

f. Declaration by Independent Directors:

The Company has received necessary declarations under Section 149(7) of the Companies Act, 2013, from the Independent Director(s) that, they meet the criteria of independence laid down in Section 149(6) of the Companies Act, 2013 and Regulation 16(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In the opinion of Board of Directors of the Company, Independent Directors of your Company holds highest standards of integrity and are highly qualified, recognized and respected individually in their respective fields. The composition of Independent Directors is the optimum mix of expertise (including financial expertise), leadership and professionalism.

Further, in terms of Section 150 read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, as amended, Independent Directors of the Company have included their names in the data bank of Independent Directors maintained with the Indian Institute of Corporate Affairs.

g. Training of Independent Directors:

Every new Independent Director at the time of appointment is issued a detailed Appointment Letter incorporating the role, duties and responsibilities, remuneration and performance evaluation process, Code of Conduct and obligations on disclosures.

Further every new Independent Director is provided with copy of latest Annual Report, the Code of Conduct, the Code of Conduct for Internal Procedures and to Regulate, Monitor and Report Trading by Insiders ("Code of Insider Trading") and the Code of Practices & Procedures for Fair Disclosure of Unpublished Price Sensitive Information (Code for Fair Practice), Tentative Schedule of upcoming Board and Committee meetings.

The Company through its Executive Directors/Key Managerial Personnel conduct programs/presentations periodically to familiarize the Independent Directors with the strategy, operations and functions of the Company.

Thus, such programs/presentations provide an opportunity to the Independent Directors to interact with the senior leadership team of the Company and help them to understand the Company's strategy, business model, operations, service and product offerings, markets, organization structure, finance, human resources, technology, quality, facilities and risk management and such other areas as may arise from time to time. The Policy on the Familiarization Programme for Independent Directors can be viewed on our website: <https://sdctech.in/InvestorRelation.php?act=Policy>.

h. Statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year:

As the Company has not appointed any Independent Directors during the year under review, the Board is of the opinion that provisions of Section 134(q) of Companies Act, 2013 read along with rule 8(5)(iiia) of the Companies (Accounts) Rules, 2014 does not apply.

i. Board's Committees:

Currently, the Board has two committees: Audit Committee and Nomination & Remuneration Committee. Both the committees are appropriately constituted.

A detailed note on the Board and its committees, including the details on the dates of Committee Meetings is as follows:

i. Composition of the Committees of the Board as on the date of this Report is mentioned below:

Name of the Committee	Name of the Member	Position in the Committee
Audit Committee	Mr. Vasudevan Sridharan	Chairman
	Mr. Baskaran Sathya Prakash	Member
	Mr. Fayaz Usman Faheed	Member
Nomination and Remuneration Committee	Mr. Vasudevan Sridharan	Chairman
	Mr. Baskaran Sathya Prakash	Member
	Mrs. Samia Faheed	Member

ii. Meeting of Audit Committee and Attendance during the year:

During the year under review, the Audit Committee Meetings were held 4 times viz., 01st April, 2023, 30th May, 2023, 31st August, 2023 and 12th October, 2023 and the attendance of the members at the Audit Committee Meetings were as follows:

Name of the Director	Attendance Particulars	
	Meetings Held during his/her tenure	Meetings Attended during his/her tenure
Mr. Vasudevan Sridharan	4	4
Mr. Baskaran Sathya Prakash	4	4
Mr. Fayaz Usman Faheed	4	4

iii. Meeting of Nomination and Remuneration Committee and Attendance during the year:

During the year under review, the Nomination and Remuneration Committee Meeting was held 1(once) viz., 31st August, 2023 and the attendance of the members at the Nomination and Remuneration Committee Meeting was as follows:

Name of the Director	Attendance Particulars	
	Meetings Held during his/her tenure	Meetings Attended during his/her tenure
Mr. Vasudevan Sridharan	1	1
Mr. Baskaran Sathya Prakash	1	1
Mrs. Samia Faheed	1	1

j. Board Evaluation:

The board of directors has carried out an annual evaluation of its “own performance”, “Board committees” and “individual directors” pursuant to the section 134(3) of the Companies Act, 2013.

The board evaluated the performance of the Board of Directors after seeking inputs from all the directors on the basis of the criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the Committees was evaluated by the board after seeking inputs from the committee members on the basis of the criteria such as the composition of committees, effectiveness of committee meetings, etc.

The Board and the Nomination and Remuneration Committee (“NRC”) reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the Board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

In a separate meeting of independent Directors, performance of non-independent directors, performance of the board as a whole was evaluated, the same was discussed in the board meeting that followed the meeting of the Independent Directors at which the report as submitted by the Independent Directors was taken on record and discussed.

k. Listing:

The equity shares of SDC Techmedia Limited (Scrip Code: 535647) are listed at BSE SME Platform. Your Company paid the Listing Fees to the Exchange for FY 2023-2024 as well as for FY 2024-2025 in terms of listing agreement entered with the said Stock Exchange.

l. Insider Trading:

In compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015, your Company has constituted a comprehensive Code titled as “Code of Conduct for Internal Procedures and to Regulate, Monitor and Report Trading by Insiders” which lays down guidelines and advises the Directors and Employees of the Company on procedures to be followed and disclosures to be made while dealing in securities of the Company. The said policy can be viewed on our website: <https://sdctech.in/InvestorRelation.php?act=Policy>.

4. Auditors:

a. Statutory Auditor:

M/s. Ray & Ray, Chartered Accountants (Firm Registration No. 301072E), Chartered Accountants, were appointed as Statutory Auditors of the Company at the Annual General Meeting held on 30th December, 2021 to hold office for a term of 5 years i.e. from the conclusion of the 13th Annual General Meeting till the conclusion of the 18th Annual General Meeting of the Company to be held in the calendar year 2026.

b. Secretarial Auditors:

The Board of Directors had appointed **M/s. Jain Sonesh & Associates**, (Membership No: F9627; COP: 11865) to carry out Secretarial Audit under the provisions of Section 204 of the Companies Act, 2013 for the Financial Year 2023-2024.

The Secretarial Audit Report for the FY 2023-2024 is appended as **Annexure V** to this report.

c. Internal Auditors:

The Board of Directors had appointed **M/s KAMG & Associates**, Chartered Accountants (Formerly Roy & Sen) as the Internal Auditor of the Company pursuant to the provisions of Section 138 of the Companies Act, 2013 for the Financial Year 2023-2024.

d. Cost Auditors:

Pursuant to Rule 3 of Companies (Cost Records and Audit) Rules, 2014 read with Companies (Cost Records and Audit) Amendment Rules, 2014, Cost Audit is not applicable to your Company.

e. Comments of the Board on the qualification/reservation/adverse remarks/disclosure made:**i. By the Statutory Auditors in the Audit Report:**

- a. *We draw attention to Note No. 7 on long term provisions of the accompanying financial statements for provision for gratuity made during the year for which actuarial valuation report has not been obtained. We are unable to comment whether the provision made is sufficient to cover the future liability and consequently its impact in the profit & loss account in the absence of such report.*

It is herewith stated that the provision created for the Gratuity is sufficient.

- b. *We draw attention to Note No. 9 on Provision for Professional Tax, the company has made an adhoc provision of INR 11.91 lakhs the adequacy of the same is not established. Hence, the impact in the profit and loss account is not ascertainable.*

It is herewith stated that the provision created for the Professional Tax is sufficient.

- c. *We draw attention to Note Nos. 9 & 15 on advance from customers and trade receivables for which the confirmations of balance are not provided to us for our verification. Hence, we are unable to ascertain any consequential effect of the same in the profit and loss account.*

It is herewith stated that issue and receipt of the Confirmation of balances from the Entities forming part of the Trade Receivables is beyond the control of the Company, as the same depends on various factors which are internal to the respective entities. Further the Company has already identified entities which are likely to default in payment of the dues and accordingly have created provision for the same. Further the Company is of the opinion that trade receivables net of provisions is recoverable to the complete extent of their respective dues.

ii. By the Secretarial Auditors in the Secretarial Audit Report:

- a. *In terms of Regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, a Company is required to submit to the Stock Exchange, intimation w.r.t., all events or information which are material in terms of the provisions of this regulation not later than 12 hours from occurrence of the event or information, however, the Company submitted the intimation to BSE for re-appointment of the Managing Director at the Annual General Meeting held on 30th September 2024 on 06th October, 2023. Thus, the Company has not complied with the provisions of Regulations 30(2) of SEBI (LODR) Regulations, 2015.*

It is herewith stated that the Company was of the opinion that uploading the Voting Results on BSE Listing Centre was suffice since the Managing Director was appointed at the Annual General Meeting. However, on deeper learning of SEBI LODR, Regulations, the Management was of the opinion that an intimation under Regulation 30(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 was to be made as a matter of abundant precaution. Therefore, the Company took immediate steps and filed the required intimation on 06th October, 2023.

f. Reporting of Fraud by Auditors:

No Fraud has been reported by the Auditors of the Company under Section 143(12) of the Companies Act, 2013.

g. Internal Financial Control:

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

h. Risk Management:

The Company has a robust Risk Management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The business risk framework defines the risk management approach across the enterprise at various levels including documentation and reporting. The framework has different risk models which help in identifying risks trend, exposure and potential impact analysis at a Company level as also separately for business segments. The Company has identified various

risks and has mitigation plans for each risk identified. The Risk Management Policy of the Company can be viewed on our website: <https://sdctech.in/InvestorRelation.php?act=Policy>.

i. Vigil Mechanism:

The Company has established a mechanism for Director's and Employee's to report their concerns relating to fraud, malpractice or any other activity or event which is against the interest of the Company.

The Whistle Blower Policy is in place. Employees can report to the Management concerned unethical behavior, act or suspected fraud or violation of the Company's Code of Conduct Policy. No Employee has been denied access to the Audit Committee. The Whistle Blower Policy is available on our website <https://sdctech.in/InvestorRelation.php?act=Policy>.

5. Subsidiaries, Associates and Joint Ventures:

The Company neither has any Subsidiary/Associate Company nor does it have Joint Venture with any entity.

6. Corporate Social Responsibility:

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

a. Particulars on conservation of energy, research and development, technology absorption and foreign exchange earnings and outgo:

i. Conservation of Energy:

(i)	The steps taken or impact on conservation of energy	Energy consumption is minimal and optimized. The Company is making all efforts to keep the energy consumption at optimum levels.
(ii)	The steps taken by the Company for utilizing alternate sources of energy	
(iii)	The capital investment on energy conservation equipments	

ii. Technology Absorption:

(i)	The efforts made towards technology absorption	Not Applicable
(ii)	The benefits derived like product improvement, cost reduction, product development or import substitution	
(iii)	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year):	NIL
	(a) The details of technology imported	
	(b) The year of import	
	(c) Whether the technology been fully absorbed	
	(d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof	
(iv)	The expenditure incurred on Research and Development.	The Company has not conducted any research and development activity during the year under review.

iii. Foreign Exchange Earnings & Outgo:

Particulars	Amount in Rs.
Expenditure in Foreign Currency	NIL
Earnings in Foreign Currency	NIL

7. Others:

a. Extract of Annual Return:

The Annual Return as required under Section 92 of the Companies Act, 2013 has been published in the website of the Company that can be accessed through the following link <https://www.sdctech.in/InvestorRelation.php?act=Financials>.

b. Details of difference between amount of the Valuation done at the time of One Time Settlement and the Valuation done while taking Loan from the Banks or Financial Institutions along with the reasons thereof:

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

c. Details of application made or any proceeding pending under the Insolvency and Bankrupt Code, 2016 (31 Of 2016) during the year along with their status as at the end of the Financial Year:

There is no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.

d. Significant and Material Orders:

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

e. Disclosure of Certain types of Agreements binding the Listed Entity:

Information required to be disclosed under clause 5A of Paragraph A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

The Company has not entered into such agreements as which could impact the management or control of the listed entity or impose any restriction or create any liability upon the listed entity.

f. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

The Company has in place an Anti-Sexual Harassment Policy in line with the requirement of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. All the employees (permanent, contractual, temporary, trainees) are covered under this policy.

As stipulated under Section 4 of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has set up an Internal Complaints Committee.

During the year under review, no complaints were received falling under the category of Sexual Harassment of Women.

g. Secretarial Standards:

The Company herewith confirms that during the year under review, the Company has complied with all the applicable Secretarial Standards as issued by the Institute of Company Secretaries of India.

h. Soliciting Shareholder's Information:

This is to inform you that the Company is in the process of updation of records of the shareholders in order to reduce the physical documentation as far as possible.

With new BSE Uniform listing agreement, it is mandatory for all the investors including transferors to complete their KYC information. Hence, we have to update your PAN No., Phone No. and E-mail ID in our records. We would also like to update your current signature records in our system.

Further, in view of the SEBI Circular SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April, 2018 and the corresponding amended circular SEBI/HO/MIRSD/DOS3/CIR/P/2018/115 dated 16th July, 2018 have requested all the listed companies to comply with the procedures mentioned in the Circulars. To achieve this, we solicit your co-operation in providing the following details to us:

- a. If you are holding the shares in dematerialized form, you may update all your records with your Depository Participant (DP).
- b. If you are holding shares in physical form, you may provide the following:
 - i. Folio No.
 - ii. Name
 - iii. Pan No.
 - iv. E-mail ID
 - v. Telephone No.
 - vi. Specimen Signatures (3 in Nos.)

i. Share Transfer System:

With reference to the SEBI Notification No. SEBI/LAD-NRO/GN/2018/24 dated 08th June, 2018 the shares of the Company can be transferred only in dematerialised form w.e.f. December 05, 2018 and thus with a view to facilitate seamless transfer of shares in future and as advised by the Stock Exchanges, the shareholders holding shares in physical form are advised to dematerialise their shareholding in the Company.

j. Issue of Equity Share Capital:

During the year under review, the Company has not made any further issue of shares and the share capital remains same as at the end of previous year.

k. Utilization of the Proceeds from IPO:

Issue Open	May 17, 2013 - May 21, 2013
Issue Type	Fixed Price Issue IPO
Issue Size	2,000,000 Equity Shares of Rs.10 Each
Issue Size	Rs. 280.00 Lakhs
Face Value	Rs. 10 per Equity Share
Issue Price	Rs. 14 per Equity Share
Market Lot	10,000 Equity Shares
Listing At	BSE SME Platform

IPO Proceeds and Net Proceeds :

Particulars	Amount (in Rupees)
Issue Proceeds	2,80,00,000.00
Less : Issue Related Expenses	46,87,000.00
Net Proceeds	2,33,13,000.00

It is hereby stated that the Company has utilised the Net IPO proceeds towards its objects in financial year 2022-2023.

l. Other Disclosures:

Your Directors state that no disclosure or reporting is required in respect to the following items as there were no transactions on these items during the year under review:

- Issue of equity shares with differential rights as to dividend, voting, or otherwise.
- Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
- Issue of Bonus Shares.
- Issued any securities that are convertible into equity shares at a future date and nor any such shares are outstanding previously.
- Shares having voting rights not exercised directly by the employees and for the purchase of which or subscription to which loan was given by the Company.
- Redemption of Preference Shares and/or Debentures.
- Buyback of any of its securities and

As at the end of the previous financial year, none of the Directors of the Company held instruments convertible into equity shares of the Company.

8. Cautionary Statement:

Shareholders and Readers are cautioned that in the case of data and information external to the Company, no representation is made on its accuracy or comprehensiveness though the same are based on sources believed to be reliable. Utmost care has been taken to ensure that the opinions expressed by the management herein contain its perceptions on the material impacts on the Company's operations, but it is not exhaustive as they contain forward-looking statements that are extremely dynamic and increasingly fraught with risk and uncertainties. Actual results, performances, achievements or sequence of events may be materially different from the views expressed herein.

9. Acknowledgement:

Your Directors wish to place on record their appreciation for the contribution made by the employees at all levels but for whose hard work and support your Company's achievements would not have been possible. Your Directors also wish to thank its customers, dealers, agents, suppliers, investors and bankers for their continued support and faith reposed in the Company.

**By order of the Board of Directors
FOR SDC TECHMEDIA LIMITED**

**DATE : 02.09.2024
PLACE : CHENNAI**

**Sd/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR**

**Sd/-
SAMIA FAHEED
(DIN: 02967081)
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 arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis:

There were no contracts or arrangements or transactions entered into during the year ended 31st March, 2024, which were not at arm's length basis.

2. Details of material contracts or arrangements or transactions at arm's length basis:

I		
(a)	Name (s) of the related party & nature of relationship	Mr. Usman Fayaz Relative of Managing Director
(b)	Nature of contracts/ arrangements/ transactions	President (Operations)
(c)	Duration of the contracts/ arrangements/ transactions	NA
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	Salary to relative of Director
(e)	Date of approval by the Board	06.05.2022
(f)	Amount of Transaction during the FY	Rs. 26,40,000/-
(g)	Amount paid as advances, if any during the FY	NA
II		
(a)	Name (s) of the related party & nature of relationship	M/s. SDC Cinemas Partnership Concern of Managing Director
(b)	Nature of contracts/ arrangements/ transactions	Sales
(c)	Duration of the contracts/ arrangements/ transactions	NA
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	Film Projection Services, Special Film Projection Services & Virtual Print Fee Charged Sales of Spare Parts
(e)	Date of approval by the Board	01.04.2023
(f)	Amount of Transaction during the FY	Sales: Rs. 90,053/-
(g)	Amount paid as advances, if any during the FY	NA

By order of the Board of Directors
FOR SDC TECHMEDIA LIMITED

DATE : 02.09.2024
PLACE : CHENNAI

Sd/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR

Sd/-
SAMIA FAHEED
(DIN: 02967081)
DIRECTOR

MANAGEMENT DISCUSSION AND ANALYSIS REPORT**1. GLOBAL ECONOMIC SCENARIO:**

After a year marked by global uncertainties and volatilities, the global economy achieved greater stability in 2023. While uncertainty stemming from adverse geopolitical developments remained elevated, global economic growth was surprisingly robust. As per the World Economic Outlook (WEO), April 2024 of the International Monetary Fund (IMF), the global economy registered a growth of 3.2 per cent in 2023, though marginally lower than in 2022 and average for 2011-19 but higher compared to the projection of 2.8 per cent as per the April 2023 WEO. Inflationary pressures have been significantly higher on account of the persistence of core inflation. Global trade moderated due to rising geopolitical tensions, cross-border restrictions and slower growth in advanced economies (AEs). The muted trade growth occurred despite the easing of supply chain pressures. Further, geopolitical developments and monetary policy changes across countries resulted in increased caution among investors, culminating in moderation in foreign direct investment (FDI) flows.

Almost all major economies have surpassed the pre Covid-19 pandemic (hereinafter as pandemic) real gross domestic product (GDP) levels in 2023. However, growth has been diverse across countries, raising prospects of increasing divergences. Some economies, including India and China, have attained GDP levels 20 per cent higher in 2023 compared to 2019 levels.

Despite strong global economic growth, as per the WEO data, the global volume of exports of goods and services registered a modest growth of 0.5 per cent in 2023 compared to 2022. Concerns regarding geopolitical conflicts, high borrowing costs and global economic fracturing were also reflected in weakening FDI flows. Global FDI flows declined in 2023 compared to 2022.

2. INDIAN ECONOMY:

India's economy carried forward the momentum it built in FY23 into FY24 despite a gamut of global and external challenges. The focus on maintaining macroeconomic stability ensured that these challenges had minimal impact on India's economy.

Strong economic growth in the first quarter of FY23 helped India overcome the UK to become the fifth-largest economy after it recovered from the COVID-19 pandemic shock. Nominal GDP or GDP at Current Prices in the year 2023-24 is estimated at Rs. 295.36 lakh crores (US\$ 3.54 trillion), against the First Revised Estimates (FRE) of GDP for the year 2022-23 of Rs. 269.50 lakh crores (US\$ 3.23 trillion). The growth in nominal GDP during 2023-24 is estimated at 9.6% as compared to 14.2% in 2022-23. Strong domestic demand for consumption and investment, along with Government's continued emphasis on capital expenditure are seen as among the key driver of the GDP in the second half of FY24. Rising employment and increasing private consumption, supported by rising consumer sentiment, will support GDP growth in the coming months.

Future capital spending of the government in the economy is expected to be supported by factors such as tax buoyancy, the streamlined tax system with low rates, a thorough assessment and rationalisation of the tariff structure, and the digitization of tax filing. In the medium run, increased capital spending on infrastructure and asset-building projects is set to increase growth multipliers. The contact-based services sector has demonstrated promise to boost growth by unleashing the pent-up demand. The sector's success is being captured by a number of HFLs (High-Frequency Indicators) that are performing well, indicating the beginnings of a comeback.

3. MEDIA AND ENTERTAINMENT INDUSTRY IN INDIA:

The Indian M&E sector continued its growth trajectory. It grew by INR173 billion (8.1%) to reach INR2.3 trillion (US\$27.9 billion). The growth of INR173 billion was half of the INR371 billion growth that took place in 2022, mainly due to headwinds in advertising during the first half of the year. New media (digital and online gaming) grew the most, providing INR122 billion of the total growth, and consequently, increased its contribution to the M&E sector from 20% in 2019 to 38% in 2023.

As per FICCI-EY Media & Entertainment (M&E) Report 2024, the Indian M&E sector will grow by INR 763 billion over 3 years to reach INR 3.1 trillion in 2026 registering a growth rate of 10% p.a. All Segments are expected to grow as long as GDP registers a growth of over 5%. Digital Media and Gaming are expected to contribute to 61% of this growth followed by VFX (9%) and Television (9%).

Experiential (outside the home and interactive) segments continued their strong growth in 2023, and consequently, online gaming, filmed entertainment, live events, and OOH media segments grew at a combined 18%, contributing 48% of the total growth. With the exception of television, which experienced a marginal decline of 2%, all other segments experienced positive growth in 2023.

The Indian M&E sector's growth outpaced that of many developed countries. Consumption trends in India continue to favor digital media, social media, video and audio streaming and online gaming. Yet traditional media – regional television, print, radio, Out of Home (OOH), and cinema – also grew and were profitable.

a. FILMED ENTERTAINMENT:

As per the EY's M&E sector report of March 2024, #Reinvent, the film segment will continue to grow, driven by theatrical revenues as Hindi movies go mass market in their storytelling, incorporate more VFX to enhance the movie-going experience and expand more aggressively into tier-II and III cities. The report expects high-end cinemas to evolve into "experience zones" to cater to top-end multiplex audiences who watch movies for their spectacular experience and to enjoy an evening out with friends and family – a market they estimate at around over 100 million customers / 50 million households today.

The segment grew 14% to reach INR197 billion. Over 1,796 films were released in 2023, and theatrical revenues reached an all-time high of INR120 billion. Number of screens grew 4% and fewer films released directly on digital platforms.

As per the FICCI-EY Report, the Filmed Entertainment segment will grow to Rs. 228 billion by 2025 driven by higher per capita income, which will expand the cinema audience base to 120 to 150 million, and by offering segmented offerings for distinct audience sets across markets and price points.

b. REGIONAL MOVIES:

There is a large expansion in regional films. On the 1,796 movies released this year across languages, the highest number of films were released in Telugu (317), Tamil (271), Kannada (241), Malayalam (218). Only 218 films were released in Hindi. Out of the top ten movies that crossed the INR 1 billion mark, six were in Hindi and the remaining four were in South Indian languages. Gross box office revenues increased 14% to INR 120 billion in 2023, an all-time high, led by higher ticket prices.

c. OUTLOOK FOR THE INDIAN MEDIA AND ENTERTAINMENT (M&E) INDUSTRY:

India's Entertainment & Media industry is expected to reach US\$73.6bn by 2027 at 9.7% CAGR. These figures come from PwC's Global Entertainment & Media Outlook 2023-2027, the 24th annual analysis and forecast of E&M spending by consumers and advertisers across 53 territories in 13 sectors, according to PwC's Report on 'Global Entertainment and Media Outlook 2023-2027.'

The Indian Internet advertising market is among the fastest-growing in the world, with a 12.3% CAGR expected to see total revenue climb from US\$4.4bn in 2022 to US\$7.9bn by 2027. There will be growth across the market over the forecast period, with the strongest performances coming in the mobile sector, where an overall CAGR of 13.7% is expected to push total revenue from US\$3.1bn to US\$5.8bn. In the wired sector, revenue will increase from US\$1.4bn to US\$2.1bn, at a CAGR of 8.9%", the report said.

India's consumer book market will increase at a 3.7% CAGR between 2022 and 2027, with total revenue increasing from US\$1.1bn to US\$1.3bn. Most of the growth will come from the electronic books sector, where revenue will see an impressive increase at a 10.3% CAGR. In the print sector, growth will be more modest, with increase at a 1.7% CAGR expected. Print still dominates the Indian market, accounting for 80.1% of total revenue in 2022, with electronic books making up the other 19.9%. Electronic books will gain ground over the forecast period, making up 27.2% by 2027", said PWC Report.

With new launches from international players and increasing "pay-lite" options, OTT revenue has surged in recent years, expanding a further 25.1% in 2022 to reach US\$1.8bn. This is over six times the revenue of 2018. The market will continue to grow at an impressive rate, increasing at a 14.3% CAGR to produce revenue of US\$3.5bn in 2027. This will be driven by the competitive SVOD sector, which accounted for 78.1% of market revenue in 2022. Although subscription service revenue will expand at a 13.0% CAGR to reach US\$2.6bn, advertising-supported services (AVOD) will grow at a higher rate, albeit from a lower base, the report added.

India's TV advertising market recovered rapidly from the COVID-19 pandemic downturn, with revenue expanding 19.0% in 2021 and 11.9% in 2022 to reach US\$4.7bn. There remains considerable room for growth with advertisers keen to access India's vast population and large live audiences. TV ad spend will grow at a 6.4% CAGR to reach US\$6.5bn in 2027. At this time, India will be the fourth-largest TV advertising market globally, after the US, Japan and China. The market's expansion continues to be based on economic development and an increasing proportion of households having television sets", it said.

The FY25 Union Budget has shown commitment towards fiscal consolidation while retaining its emphasis on growth supporting capital expenditures. These measures would enable laying down a strong foundation for robust medium-term growth.

4. THE ROAD AHEAD:

Indian M&E industry is on an impressive growth path. The industry is expected to grow at a much faster rate than the global average rate.

India's Entertainment & Media industry is expected to reach INR 412656 Cr by 2025 at 10.75% CAGR. These figures come from PwC's Global Entertainment & Media Outlook 2021-2025, the 22nd annual analysis and forecast of E&M spending by consumers and advertisers across 53 territories.

Growth is expected in retail advertisement on the back of several players entering the food and beverages segment, E-commerce gaining more popularity in the country, and domestic companies testing out the waters. Rural region is also a potentially profitable target.

Film segment to continue to grow, driven by theatrical revenues as Hindi movies go mass market in their storytelling, incorporate more VFX to enhance the movie-going experience and expand more aggressively into tier-II and III cities.

Factors that will Propel the Growth of the Multiplex Industry over the Foreseeable Future

- i. **GDP Growth & Per Capita Consumption:** India is the fastest growing economy currently and is expected to grow at the fastest pace for the next few years. By 2030, India could become world's third-largest economy.
- ii. **Higher Disposable Income:** People have greater discretionary money when their per capita income rises, which raises their standard of living.
- iii. **Lack of Out of Home Entertainment Options in India:** Multiplexes continue to remain the cheapest form of out of home leisure activity in India as compared to theme park visits, dining out and vacations.
- iv. **Improving Lifestyle:** Footfall at multiplexes has increased as the lifestyle choices of a youthful and vast working population have improved. The lack of out-of-home entertainment options in India, combined with excellent audio and visual experiences, a pleasant atmosphere, and comfortable seating, are some of the elements fueling this need.
- v. **Increasing Focus on Customer Experience:** Multiplexes are increasingly focused on providing a high-quality customer experience, with comfortable seating, high-quality sound and picture, and a range of food and beverage options. This focus on customer experience is likely to drive demand for multiplexes in the coming years.
- vi. **Technological Advancements:** Technological advancements such as 3D and 4D screenings, as well as virtual and augmented reality experiences, are likely to drive demand for multiplexes as customers seek out new and immersive entertainment experiences.
- vii. **Increasing Number of Malls:** Over the last decade, the number of malls has increased dramatically. Previously only found in Metros and Tier-I cities, they are now finding their way into Tier-II cities as well. The expansion of multiplexes will also be aided by this deepening footprint.
- viii. **Diversification of Content:** Multiplexes are no longer limited to screening mainstream films but are also showing independent and foreign language films, as well as live events such as concerts and sporting events. This diversification of content is likely to appeal to a broader range of customers and drive demand for multiplexes.

5. RISK FACTORS & CONCERNS:

a. Ever changing trends in Media sector:

It may not be possible to consistently predict changing audience tastes. People's tastes vary quite rapidly along with the trends and environment they live in. This makes it virtually impossible to predict whether a particular show or serial would do well or not. With the kind of investments made in ventures, repeated failures would have an adverse impact on the bottom line of the Company.

b. New Business Models:

Entertainment companies now have to figure out how to diversify and compete on smaller scales. The company needs to interface more directly with consumers via social media posts, pushing new content directly to streaming services rather than focusing on physical albums or DVDs first.

c. Talent Risk:

The success of most entertainment companies is dependent on its stars. The artists and performers that audiences pay to see and listen to. But when so much of an album, a movie or television shoot, or a concert revolves around an individual, that individual presents as much risk as opportunity. Entertainment companies typically carry cast insurance to cover extra expenses associated with executing Plan B, but changing plans last-minute can introduce or elevate other existing risks.

6. RISK MANAGEMENT & INTERNAL CONTROLS:

The Company has a robust Risk Management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The business risk framework defines the risk management approach across the enterprise at various levels including documentation and reporting. The framework has different risk models which help in identifying risks trend, exposure and potential impact analysis at a Company level as also separately for business segments. The Company has identified various risks and also has mitigation plans for each risk identified. The Risk Management Policy of the Company is available on our website <http://sdctech.in/InvestorRelation.php?act=Policy>.

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

7. DISCUSSION ON FINANCIAL PERFORMANCE:

During the year under review, the Company has incurred a Net Loss of Rs. 33.17 lacs as compared to Net Profit of Rs. 139.57 Lacs in previous year. Your Directors are continuously looking for avenues for future growth of the Company in Media and Entertainment Industry.

Particulars	31.03.2024	31.03.2023	Reasons for Change of 25% or more
Debtors Turnover	1.83	1.71	NA
Inventory Turnover	2.94	3.94	Sales has decreased by 8.2% & average inventory holding has increased by 56.07%
Interest Coverage Ratio	(1.19)	1.09	The company has operating loss of Rs.1,67,72,984 during the current year
Current Ratio	4.33	7.83	Current assets have decreased by 18.91% and current liabilities have increased by 46.70%.
Debt Equity Ratio	6.16	2.75	Reduction in shareholders equity by 61.99% due to increase in loss.
Operating Profit Margin	(0.22)	0.18	The company is operating at a loss due to rise in operating expense.
Net Profit Margin	(0.26)	0.03	The company is operating at a loss due to increase in expense by 35.07%
Return on Net Worth	(0.89)	0.07	The company is operating at a loss due to which the net worth has decreased by 61.99 %.

8. MATERIAL DEVELOPMENT IN HUMAN RESOURCES:

The Company firmly believes that human resources is an important instrument to provide proper communication of the Company's growth story to its stake holders and plays vital role in the overall prospects of the Company. So the Company takes possible steps for the welfare of its manpower. The employee relationship was cordial throughout the year. We as on 31st March, 2024, have 53 permanent employees on our rolls.

9. CAUTIONARY STATEMENT

Statements in Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may be forward-looking within the meaning of applicable Securities Laws and Regulations. Actual results may differ materially from those expressed in the statement. Important factors that could influence the Company's operations include a change in government regulations, tax laws, demand, supply, price actions, economic and political developments within and outside the country and such other factors.

**By order of the Board of Directors
FOR SDC TECHMEDIA LIMITED**

DATE : 02.09.2024
PLACE : CHENNAI

**Sd/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR**

**Sd/-
SAMIA FAHEED
(DIN: 02967081)
DIRECTOR**

Annexure III

DETAILS OF DIRECTORS AND EMPLOYEE REMUNERATION

INFORMATION AS PER SECTION 197(12) OF THE COMPANIES ACT, 2013, READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

1. **The ratio of the remuneration of each director to the median employee's remuneration for the financial year:**

Name of the Director	Ratio of the Median
Mr. Fayaz Usman Faheed – Managing Director	8.35 : 1

2. **The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year:**

Name of the Directors	%
Mr. Fayaz Usman Faheed - Managing Director	NIL
Mrs Pakriswamy Saraswathy – Chief Financial Officer	NIL
Mr. Chandramouli Banerjee – Company Secretary	NIL

3. **The percentage decrease in the median remuneration of employees in the financial year:** 10%
4. **The number of permanent employees on the rolls of company:** 53 Employees as on 31st March, 2024
5. **Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and any exceptional circumstances for increase in the managerial remuneration:** Average percentile increase in the salaries of employees other than managerial personnel was (2.61%). Average percentile increase in the salaries of managerial personnel cannot be calculated as the position of CFO was filled by the Company w.e.f 31st March, 2023 only.
6. **If remuneration is as per the remuneration policy of the Company:** It is hereby affirmed that the remuneration paid is as per the remuneration policy of the Company.

**By order of the Board of Directors
FOR SDC TECHMEDIA LIMITED**

DATE : 02.09.2024	Sd/- FAYAZ USMAN FAHEED (DIN: 00252610) MANAGING DIRECTOR	Sd/- SAMIA FAHEED (DIN: 02967081) DIRECTOR
PLACE : CHENNAI		

Annexure IV

DETAILS OF TOP TEN EMPLOYEES

PARTICULARS OF EMPLOYEES INFORMATION AS REQUIRED UNDER RULE 5 (2) & RULE 5 (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014 FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024:

S. No.	Name of the Employee	Age	Designation	Role	Nature of Employment	Amount (In Rs. Per Month)	Qualification	Experience in years	Date of Joining	Particulars of Previous Employment
1.	Usman Fayaz	70	President-Operations	Management	Permanent	2,20,000	B.COM	35	01-10-16	Business in the same field as Company
2.	Raja N	52	Chief Technical Officer	Technical	Permanent	1,33,100	BECE	17	01-04-15	Manager UFO Movies Limited
3.	Fahad	34	Chief Operating Officer	Management	Permanent	90,750	MBA PGDM	14	01-06-18	Samaira Online Enterprise, Business Head
4.	Sheik Abdul Hameed	46	Manager	Advertisement	Permanent	68,000	B.SC	24	01-07-16	Asst. Manager Uf Media Pvt Ltd
5.	Swamy K M	52	Head HR & Admin	HR	Permanent	66,300	MA, MLM, LLB	25	01-04-23	Smart Fresh Pvt. Ltd.
6.	Muthukumar K	46	Accounts Manager	Accounts	Permanent	66,000	CWA & Diploma in Computer Application	18	01-03-23	B.M.M Doors
7.	Anand Vishal Kumar R	41	Head	IT	Permanent	51,425	BE	17	01-07-17	Software Developer Ufxbid2buy
8.	Mathan Vignesh M	43	Manager Sales	Management	Permanent	51,000	BBA	18	01-09-21	UFO Movies Limited
9.	Suresh Kumar	44	Manager	MIS	Permanent	48,000	MBA	16	07-11-17	All Sec Technologies Pvt. Ltd.
10.	Majeeth J	55	Manager	Content	Permanent	46,282	BA	24	01-09-16	UFX Channel

**By order of the Board of Directors
FOR SDC TECHMEDIA LIMITED**

**DATE : 02.09.2024
PLACE : CHENNAI**

**Sd/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR**

**Sd/-
SAMIA FAHEED
(DIN: 02967081)
DIRECTOR**

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
M/s. SDC Techmedia Limited
33/1, Wallajah Road,
Chepauk, Chennai - 600002

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **SDC Techmedia Limited (hereinafter called "the Company")** for the **financial year ended 31st March, 2024**. 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.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the **financial year ended on 31st March, 2024** 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 SDC Techmedia Limited ("the Company") for the **financial year ended on 31st March, 2024** according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder; and circulars, notifications, clarifications, removal of difficulties orders or such other relevant statutory material issued by Ministry of Corporate Affairs from time to time;
- (ii) 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 of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings - **Not applicable to the Company as the Company does not have any Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings during the audit period.**
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 as amended;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and circulars;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 and The Securities and Exchange Board of India (Share Based Employee Benefits), Regulations, 2014 as amended - **Not applicable to the Company, as the Company has not provided any Employee Stock Option Scheme or Employee Stock Purchase Scheme to its employees during the audit period;**
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 - **Not applicable to the Company, as the Company has not issued any debt instrument during the audit period;**
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client - **Not applicable to the Company, as the Company has not registered itself as a Registrars to an Issue and Share Transfer Agents;**

- (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 - **Not applicable to the Company, as no delisting of its securities were undertaken by the Company from any of the Stock Exchange where its securities are listed during the audit period;**
- (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 as amended - **Not applicable to the Company, as the Company did not undertake any Buy Back of Securities during the audit period;**
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (j) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) Uniform Listing Agreement entered into by the Company with BSE Limited ("BSE").

I further report that having regard to the compliance system prevailing in the Company, I have relied upon the representation made by the Management, for compliance with the other applicable laws.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc as mentioned above, subject to the following observations;

1. *In terms of Regulation 30(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, a Company is required to submit to the Stock Exchange, intimation w.r.t., all events or information which are material in terms of the provisions of this regulation not later than 12 hours from occurrence of the event or information, however, the Company submitted the intimation to BSE for re-appointment of the Managing Director at the Annual General Meeting held on 30th September 2024 on 06th October, 2023. Thus, the Company has not complied with the provisions of Regulations 30(2) of SEBI (LODR) Regulations, 2015.*

I further report that;

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes 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.

Adequate notice had been given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All the decisions at the Board Meeting(s) and Committee Meetings(s) were carried out unanimously as recorded in the minutes of the meeting of Board of Directors or Committee(s) as the case may be.

I further report that 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 my letter of even date which is annexed "ANNEXURE - A" and forms an Integral Part of this Report.

**FOR JAIN SONESH & ASSOCIATES
COMPANY SECRETARY**

**PLACE : HOWRAH
DATE : 30.08.2024
UDIN : F009627F001048918
PR NO. 1618/2021**

**Sd/-
CS SONESH JAIN
PROPRIETOR
MEM. NO. FCS - 9627
CP NO. - 11865**

**(TO THE SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024)**

ANNEXURE - A

**To,
The Members,
M/s. SDC Techmedia Limited
33/1, Wallajah Road,
Chepauk, Chennai - 600002**

Auditor Responsibility

Based on audit, my responsibility is to express an opinion on the compliance with the applicable laws and maintenance of records by the Company. I conducted my audit in accordance with the auditing standards prescribed by the Institute of the Company Secretaries of India (ICSI). These standards require that the auditor complies with statutory and regulatory requirements and plans and performs the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Due to the inherent limitations of an audit including internal, financial, and operating controls, there may be unavoidable risk that may some misstatements or non-compliance may not be detected, even though the audit is properly planned and performed in accordance with the Auditing Standards. My report of even date is to be read along with this letter.

1. Maintenance of Secretarial Records is the responsibility of the Management of the Company. My responsibility is to express an opinion on these Secretarial Records based on my audit.
2. I have followed the Audit practices and processes as where 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.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, I have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations and standards is the responsibilities of the management. My examination was limited to the verification of procedures on test basis.
6. As regard the books, papers, forms, reports and returns filed by the Company under the provisions referred to in my Secretarial Audit Report in Form MR-3 the adherence and compliance to the requirements of the said regulations is the responsibility of management. My examination was limited to checking the execution and timeliness of the filing of various forms, reports, returns and documents that need to be filed by the Company with various authorities under the said regulations. I have not verified the correctness and coverage of the contents of such forms, reports, returns and documents.
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.
8. I have conducted my Audit remotely, based on the records and information made available to us through electronic platform by the Company.

**FOR JAIN SONESH & ASSOCIATES
COMPANY SECRETARY**

**PLACE : HOWRAH
DATE : 30.08.2024
UDIN : F009627F001048918
PR NO. 1618/2021**

**Sd/-
CS SONESH JAIN
PROPRIETOR
MEM. NO. FCS - 9627
CP NO. - 11865**

INDEPENDENT AUDITOR'S REPORT

**To,
The Members,
M/s. SDC Techmedia Limited
33/1, Wallajah Road,
Chepauk, Chennai - 600002**

Report on the Financial Statements**Qualified Opinion**

We have audited the accompanying Financial Statements of M/s. SDC TECHMEDIA LIMITED ("the Company") which comprises the balance sheet as at March 31, 2024, the Statement of Profit and Loss for the year then ended, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies (hereinafter referred to as "the financial statements") and in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed under section 133 of the Act, as applicable.

In our opinion and to the best of our information and according to the explanations given to us except for the effects of the matters described in the Basis for the aforesaid Qualified the information financial statements required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its loss and its cash flows for the year ended on that date.

Basis of Qualified Opinion

We draw attention to Note No. 7 on long term provisions of the accompanying financial statements for provision for gratuity made during the year for which actuarial valuation report has not been obtained. We are unable to comment whether the provision made is sufficient to cover the future liability and consequently its impact in the profit & loss account in the absence of such report.

We draw attention to Note No. 9 on Provision for Professional Tax, the company has made an adhoc provision of INR 11.91 lakhs the adequacy of the same is not established. Hence, the impact in the profit and loss account is not ascertainable.

We draw attention to Note Nos. 9 & 15 on advance from customers and trade receivables for which the confirmations of balance are not provided to us for our verification. Hence, we are unable to ascertain any consequential effect of the same in the profit and loss account.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with 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 audit opinion on the financial statements.

Management Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the state of affairs, loss and cash flows of the company in accordance with the other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, we report that:
We have sought except for the matters described in the paragraph on Emphasis of matter, all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - a) Except for the matter described in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - b) The Balance Sheet, the Statement of Profit and Loss for the year then ended and the statement of cash flows for the year then ended, dealt with by this Report are in agreement with the books of account.
 - c) In our opinion the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - d) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
 - e) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".
 - f) 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 any pending litigations which would impact its financial position.
 - ii.) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii.) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company
 - g) As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.
 - h) In our opinion and to the best of our knowledge and belief and as represented to us by the Company, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other source or kind of funds) by the company to or in any other person(s) or entity(ies) including foreign entities ("intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary, shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries as per Clause (e)(i) of Rule 11 of Companies Audit and Auditors Rules, 2014.
 - i) In our opinion and to the best of our knowledge and belief and as represented to us by the Company, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding parties"), with the understanding, whether recorded in writing or otherwise, the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the

like on behalf of the Ultimate Beneficiaries as per Clause (e)(ii) of Rule 11 of Companies Audit and Auditors Rules, 2014.

- j) Based on such audit procedures as considered reasonable by us, we have not come across anything to believe that the representations made by the Company for Clause (i) & (j) as above contain any material misstatement.
- k) No dividend has been declared or paid by the Company during the year.
- l) Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility & the same has operated only from 30.3.24 to 31.3.24 for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with for the aforesaid period. Additionally, the audit trail has been preserved by company as per the statutory requirements for record retention. However, in our opinion, proper books of accounts stating true & fair states of affairs of the Company, as required under Sec 128(1) of the Companies Act, 2013 has been maintained by the company for the financial year 2023-24.

For RAY & RAY

Chartered Accountants

Firm's Registration Number: 301072E

Sd/-

CA. V RAMAN

Partner

Membership No.019839

Place : Chennai

Date : 31-05-2024

UDIN : 24019839BKBZQZ8486

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT
(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **M/s. SDC TECHMEDIA LIMITED** ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, 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.

For RAY & RAY**Chartered Accountants**

Firm's Registration Number: 301072E

Sd/-**CA. V RAMAN****Partner**

Membership No.019839

Place : Chennai

Date : 31-05-2024

UDIN: 24019839BKBZQZ8486

ANNEXURE "B" TO THE INDEPENDENT AUDITORS' REPORT
(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

- I. In respect of Fixed Assets:
- a) The Company has maintained records for fixed assets. However, particulars like location and quantity is not being maintained in the fixed assets register.
 - b) The Company has maintained proper records showing full particulars of intangible assets.
 - c) The fixed assets have been physically verified during the year by the Management on a rotational basis and have a regular programme of verification.
 - d) The Company does not have title to any immovable property.
 - e) The Company has not revalued its Property, Plant and Equipment or intangibles during the year
 - f) According to the information and explanation given to us, no proceeding have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.
- II. In respect of Inventories:
- a) The inventories have been physically verified by the Management during the year. In our opinion, the frequency of physical verification and the procedure of verification followed by the Management is reasonable and adequate. The Management has represented that there were no discrepancies observed during the physical verification. In our opinion, the Company has not maintained the proper records of inventory.
 - b) According to the best of information available with us, the Company has not been sanctioned any working capital during the year.
- III. According to in the information and explanations given to us, the Company, during the year, has not made investments in, provided any guarantee or security or granted any loans or advances, in the nature of loan, secured or unsecured, to companies, firms, limited liability partnership or any other parties. Hence, we have nothing to report under sub-clause (a) to (f) of this clause.
- IV. According to the information and explanations given to us, the Company has not advanced any loans or advances directly or indirectly to the directors of the Company covered u/s 185 of the Companies Act 2013. The Company has not made investment and given guarantee during the year. Hence, we have nothing to report under this clause.
- V. According to the information and explanations given to us, the Company has not accepted deposits or amounts which are deemed to be deposits during the year and therefore, the provisions of this clause is not applicable to the Company.
- VI. The company is not prescribed to maintain the cost records as prescribed under Companies (Cost Records and Cost Audit) Rules, 2014 and hence this clause is not applicable.
- VII. According to information and explanations given to us, in respect of statutory dues:
- a) The Company is generally regular in depositing undisputed statutory dues except for few delays observed viz., Goods and Services Tax, Provident Fund, Employee's State Insurance, Profession tax, Tax Deducted at Source and any other material statutory dues applicable to it to the appropriate authorities. Instances of such delays which are outstanding for a period of more than six months from the last day of the financial year are as follows:
 - i.) Employee's Provident Fund and Employee State Insurance on employment are neither deducted from the eligible employees nor contributed by the company for the year ended 31.03.2024, amounting to Rs. 21,600 & Rs.2002 respectively.

Name of the Statute	Nature of dues	Amount in Rs.	Period to which it relates	Due Date	Date of Payment
Employees' State Insurance Act, 1948	Employee State Insurance Contribution*	40,763	Various years	-	-
Income Tax Act, 1961	TDS defaults (including short deductions, short payments and corresponding interest and late fees)	8,96,165	Various years	-	-

* The above liability does not include applicable interest, penalty if any.

- b) There were no dues of Income-tax, Sales Tax, Service Tax, Customs Duty, Excise duty and Value Added Tax which have not been deposited as on March 31, 2024 on account of disputes.

VIII. According to the information and explanation given to us, there were no transactions that were not recorded in books was surrendered or disclosed as income during the year in the tax assessments under Income Tax Act 1961.

IX.

- (a) According to the information and explanations given to us, the Company has not defaulted in the repayment of loans or other borrowings or in payment of interest thereon to any lender.
- (b) According to the information and explanation given to us, the Company has not been declared as a wilful defaulter by any bank or financial institutions or any other lender.
- (c) According to the information and explanation given to us, no term loan was obtained by the Company during the year. Hence, we have nothing to report on the utilization of such loans under this clause.
- (d) According to the information and explanation given to us, no short-term loans were raised during the year. Hence, we have nothing to report under this clause.
- (e) According to the information and explanation given to us, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. Hence, we have nothing to report under is clause.
- (f) According to the information and explanation given to us, the Company has not raised any loans during the year on pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, we have nothing to report under this clause.

X.

- (a) According to the information and explanation given to us, the Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year. Hence, we have nothing to report under this clause.
- (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Hence, we have nothing to report under this clause.

XI.

- (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or any fraud on the Company has been noticed or reported during the year.
- (b) According to the information and explanation given to us, no report under sub-section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with Central Government.
- (c) As represented to us by the Management, there are no whistle-blower complaints received by the Company during the year.

XII. According to the information and explanations given to us, the Company is not a Nidhi Company. Hence, we have nothing to report under this clause.

- XIII. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
- (b) We have considered the internal audit reports of the Company issued till date for the period under audit.
- XIV. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- XV. (a) & (b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act 1934. Hence, we have nothing to report under this clause.
- (c) & (d) In our opinion, according to the information, representation and explanations given to us, the Company is not a Core Investment Company as per the definition contained in the Core Investment Company (Reserve Bank) Directions 2016. Hence, we have nothing to report under this clause.
- XVI. The Company has not incurred cash losses in the financial year and no cash loss in the immediately preceding financial year.
- XVII. There has been no resignation of the statutory auditors during the year. Hence, we have nothing to report under this clause.
- XVIII. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payments of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts upto the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- XIX. According to the information and explanation given to us and based on our examination of the books of accounts, there is no unspent amount under Section 135(5) of the Companies Act 2013. Hence, we have nothing to report under this clause.

For RAY & RAY
Chartered Accountants
Firm's Registration Number: 301072E

Sd/-
CA. V RAMAN
Partner
Membership No.019839
Place : Chennai
Date : 31-05-2024
UDIN: 24019839BKBZQZ8486

BALANCE SHEET AS AT MARCH 31, 2024**(Rs. in Lakhs)**

PARTICULARS	Note	As at March 31, 2024	As at March 31, 2023
EQUITY AND LIABILITIES			
SHAREHOLDERS' FUNDS			
a) Equity Share Capital	2	649.25	649.25
b) Reserves and Surplus	3	(465.38)	(165.54)
TOTAL EQUITY		183.87	483.71
LIABILITIES			
NON-CURRENT LIABILITIES			
a) Long Term Borrowings	4	1132.88	1426.25
b) Other Long Term Borrowings	5	837.50	810.50
c) Long Term Provisions	6	35.70	15.70
TOTAL NON-CURRENT LIABILITIES		2006.08	2252.45
CURRENT LIABILITIES			
a) Trade Payables	7	-	22.90
(i) Total outstanding dues of micro enterprises and small enterprises;			
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises.			
b) Other Current Liabilities	8	175.80	90.96
c) Short term provisions	9	42.65	35.05
TOTAL CURRENT LIABILITIES		218.45	148.91
TOTAL EQUITY AND LIABILITIES		2408.40	2885.07
ASSETS			
NON CURRENT ASSETS			
a) Property, Plant and Equipment			
i) Tangible Assets	10	1432.71	1698.21
ii) Intangible Assets	10	3.90	3.30
b) Deferred Tax Assets	11	26.66	18.07
TOTAL NON CURRENT ASSETS		1463.27	1719.58
CURRENT ASSETS			
a) Inventories	12	48.55	48.10
b) Trade Receivables	13	554.84	683.39
c) Cash and Cash Equivalents	14	36.25	92.04
d) Other Current Assets	15	305.49	341.96
TOTAL CURRENT ASSETS		945.13	1165.49
TOTAL ASSETS		2408.40	2885.07
The accompanying notes no's 1 to 43 are an integral part of these financial statements.			

This is the Balance Sheet referred to in our report of even date.

For RAY & RAY

Chartered Accountants

Firm Registration No. 301072E

Sd/-

V. Raman

Partner

Membership No. 019839

FOR AND ON BEHALF OF THE BOARD

Sd/-

Fayaz Usman Faheed

Managing Director

(DIN:00252610)

Sd/-

Vasudevan Sridharan

Director

(DIN: 07487245)

UDIN : 24019839BKBZQZ8486

Place : Chennai

Date : 31.05.2024

Sd/-

Pakriswamy Saraswathy

Chief Financial Officer

(PAN: GPHPS9352K)

Sd/-

Chandramouli Banerjee

Company Secretary

(PAN: AFPPB2091C)

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2024

(Rs. in Lakhs)			
PARTICULARS	Note	For the year ended March 31, 2024	For the year ended March 31, 2023
INCOME			
Revenue from Operations	16	1,037.40	1,130.24
Other Income	17	97.82	14.83
TOTAL INCOME		1,135.22	1,145.07
EXPENSE			
Purchase of Stock in trade	18	111.55	156.34
Changes in Inventories of Stock in trade	19	(32.88)	(34.26)
Employee benefit expenses	20	303.57	329.57
Finance Cost	21	140.70	188.34
Depreciation and Amortisation Expenses	22	261.47	245.45
Other Expenses	23	740.31	243.43
TOTAL EXPENSES		1,524.72	1,128.86
PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX		(389.49)	16.21
Exceptional Items			-
Prior Period Item		81.07	-
PROFIT/(LOSS) BEFORE TAX		(308.43)	16.21
Tax Expense			
- Current Tax		-	-
- Deferred Tax	11	(8.59)	(16.97)
TOTAL TAX EXPENSES		(8.59)	(16.97)
PROFIT/(LOSS) FOR THE YEAR		(299.84)	33.18
Earnings/(Loss) Per Equity Share (Face Value Rs. 10/- Per Share)			
Basic	25	(4.62)	0.51
Diluted		(4.62)	0.51
The accompanying notes no's 1 to 43 are an integral part of these financial statements.			

This is the Statement of Profit & Loss referred to in our Report of even date.

For RAY & RAY
Chartered Accountants
Firm Registration No. 301072E

FOR AND ON BEHALF OF THE BOARD

Sd/-
V. Raman
Partner
Membership No. 019839

Sd/-
Fayaz Usman Faheed
Managing Director
(DIN:00252610)

Sd/-
Vasudevan Sridharan
Director
(DIN: 07487245)

UDIN : 24019839BKBZQZ8486
Place : Chennai
Date : 31.05.2024

Sd/-
Pakriswamy Saraswathy
Chief Financial Officer
(PAN: GPHPS9352K)

Sd/-
Chandramouli Banerjee
Company Secretary
(PAN: AFPPB2091C)

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024**(Rs. in Lakhs)**

PARTICULARS	March 31, 2024	March 31, 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/Loss Before Tax for the year	(389.49)	16.21
Adjustments for		
Depreciation and Amortisation Expenses	261.47	245.45
Exceptional item – investment written off		
Deferred Tax Expenses		
Sundry balances/Assets written off	348.04	-
Loss/(Profit) on Sale of Investment	41.50	(14.77)
Net (Gain)/Loss arising on FVTPL Transactions		
Discount Allowed	2.84	-
Interest on borrowings	140.70	188.34
Dividend Income		
Liabilities no longer required written back	137.73	(0.06)
Interest Income		
Changes in operating assets/Liabilities	542.79	435.16
Decrease / (Increase) in Inventories	(0.46)	(34.26)
Decrease / (Increase) in Trade Receivables	(219.50)	(25.21)
Decrease / (Increase) in Other Current Asset	36.47	144.13
Increase/(Decrease) in Trade Payables	(179.58)	(20.83)
Increase/(Decrease) in other Current Liabilities	84.84	(1.17)
Increase/(Decrease) in Provisions	27.60	48.43
Cash Generated from Operations	292.16	546.26
Exceptional/ Extra Ordinary Item	81.07	-
Income Tax paid	-	-
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	373.23	546.26
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income		
Other Financial Assets		
Other Non current assets		
Payments for Purchase of Investments		
Sale of Investments		
Sale of Purchase of Property, Plant and Equipment	19.78	61.95
Payments for Purchase of Property, Plant and Equipment	(41.73)	(33.47)
NET CASH FROM INVESTING ACTIVITIES (B)	(21.95)	28.47
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in other Financial Liabilities	27.00	5.00
Increase/(Decrease) in Borrowings	(293.37)	(356.17)
Interest on Borrowings	(140.70)	(188.34)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	(407.07)	(539.51)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(55.79)	35.22
Cash and Cash Equivalents at the beginning of the year	92.04	56.82
Cash and Cash Equivalents at the end of the year	36.25	92.04

Notes:

- The above cash flow statement has been prepared under Indirect method set out in the AS 3 - Cash flow statement.
- Previous year's figures have been regrouped/rearranged where considered necessary.

This is the Cash Flow Statement referred to in our report of even date.

For RAY & RAY

Chartered Accountants

Firm Registration No. 301072E

Sd/-

V. Raman

Partner

Membership No. 019839

FOR AND ON BEHALF OF THE BOARD

Sd/-

Fayaz Usman Faheed

Managing Director

(DIN:00252610)

Sd/-

Vasudevan Sridharan

Director

(DIN: 07487245)

UDIN : 24019839BKBZQZ8486

Place : Chennai

Date : 31.05.2024

Sd/-

Pakriswamy Saraswathy

Chief Financial Officer

(PAN: GPHPS9352K)

Sd/-

Chandramouli Banerjee

Company Secretary

(PAN: AFPPB2091C)

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2024**Significant Accounting Policies****1. Corporate Information**

SDC Techmedia Limited ("the company") was incorporated on May 30, 2008 under the Companies Act, 1956 having its registered office at Chennai. The company is engaged in the media and entertainment sector.

Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of the financial statements. These policies have been consistently applied to all the years presented unless otherwise stated.

Basis of preparation of financial statements**(a) Statement of compliance**

These Financial Statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under the relevant provisions of the Companies Act, 2013. The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian Rupees rounded off to the nearest rupee. All income and expenditure having a material bearing on the Financial Statements are recognized on accrual basis.

(b) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the accrual results and the estimates are recognized in the periods in which the results are known / materialize.

(c) Operating Cycle

Based on the nature of activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

(d) Functional and Presentation currency

The Financial statements are presented in Indian Rupees, which is the functional currency of company and the currency of the primary economic environment in which the company operates.

(e) Revenue Recognition**Revenue from Services**

Timing of recognition: Revenue from Services is recognised in the accounting period in which the services are rendered. For fixed price contracts, revenue is recognised based on the actual service provided to the end of the reporting period as a proportion of the total services to be provided (percentage of completion method).

Measurement of revenue: Estimates of revenues, cost or extent of progress towards completion are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in profit or loss in the period in which the circumstances that give rise to the revision become known to the management.

Dividend and Interest Income

a) Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably).

b) Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

(f) Taxation:

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax:

Income tax expense comprises of current tax and deferred tax charge or credit. Current Tax is determined based on the taxable income computed in accordance with the provisions of Income Tax Act, 1961.

Deferred tax:

Deferred Tax Assets and Liabilities are recognised for the future tax consequences of timing differences between the book profit and tax profit. While deferred tax liabilities are recognised immediately, deferred tax assets are recognised only if there is virtual certainty of taxable profits in the future.

(g) Impairment of assets

The Company assesses at each Balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. An asset's recoverable amount is the higher of an asset's or cash generating unit's net selling price and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows from continuing use that are largely independent of those from other assets or group of assets. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognized in the Statement of Profit and Loss. If at the Balance Sheet date, there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciated historical cost and is accordingly reversed in the Statement of Profit and Loss.

(h) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts (if any).

(i) Investments

Investments that are readily realizable and are intended to be held for not more than one year from the date on which the investments are made, are classified as Current Investments. All other Investments are classified as Long Term Investments.

Current Investments are stated at lower of cost and fair value. Long Term Investments are carried at cost, after providing for any diminution in value, if such diminution is other than temporary in nature.

(j) Property Plant and Equipment

- (i) Fixed assets are stated at cost less accumulated depreciation. Cost includes non-refundable taxes, duties and other incidental expenses related to acquisition and installation.
- (ii) The carrying value of fixed assets, both tangible and intangible, is reviewed at each Balance Sheet date and impairment is provided for, if the carrying value of an asset exceeds its recoverable amount.
- (iii) Fixed Assets are physically verified in every year.

(k) Depreciation and Amortization methods, estimated useful lives and residual value

The Company has aligned the useful life of its fixed assets with those specified in Part C of Schedule II to the Companies Act, 2013 wherever the useful lives of assets are determined.

The useful lives of the asset are detailed as under:

ASSET PARTICULARS	USEFUL LIFE
Motor car	8 Years
Plant and machinery	13 Years
Computers	3 Years
Furniture & Fittings	10 Years
Electrical Equipment	10 Years
Computer software	6 Years
Computers	3 Years

(l) Provisions Contingent Liabilities and Contingent Assets

Provisions are recognized when the Company has a present obligation as a result of past events, for which it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the amount can be made. Contingent liabilities, if material, are disclosed by way of notes to accounts. Contingent assets are not recognized or disclosed in the financial statements.

**(m) Employee Benefits
Short term obligations**

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Contribution towards Superannuation Fund, Pension Fund, government administered Provident Fund and Employee State Insurance Scheme are treated as Defined Contributions Schemes. In respect of contributions made to Superannuation Fund, Pension Fund, government administered Provident Fund and Employee State Insurance Scheme, the Company has no further obligations beyond its monthly/yearly contributions. Such Contributions are recognized as expense in the period in which the employee renders related service.

(n) Contributed Equity

Equity shares are classified as equity

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

(o) Operating leases

Lease where the lessor effectively retains substantially all the risks and rewards of ownership over the lease term are classified as operating lease. Lease rental income / expenses in respect of operating leases is recognized in accordance with the Accounting Standard on "Leases" (AS 19).

(p) Inventory

Inventories are valued at the lower of cost and net realizable value.

a) Cost of projector components, stores and spares are ascertained on First in First Out (FIFO) basis.

b) Cost of finished goods comprises of purchase and other costs incurred in bringing the inventories to their present location and condition.

(q) Earnings per share

Basic earnings per share

Basic earnings per share is calculated by dividing:

(a) the profit attributable to owners of the Company.

(b) by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year.

(r) Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Managing Director of the Company has been identified as being the chief operating decision maker. Based on the internal reporting to the Chief operating decision maker, the Company has identified that the Company has only one segment (media and entertainment services) and accordingly there are no other reportable segments.

(s) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs and decimals thereof as per the requirements of Schedule III, unless otherwise stated.

Note	Particulars	(Rs. in Lakhs)	
		Number	Amount
2	EQUITY SHARE CAPITAL AND OTHER EQUITY		
	EQUITY SHARE CAPITAL		
	Authorised Equity share capital		
	As at March 31, 2023	80,00,000	800.00
	Increase during the year	-	-
	As at March 31, 2024	80,00,000	800.00
	Issued, Subscribed and fully Paid up share capital		
	As at March 31, 2023	64,92,500	649.25
	Increase during the year	-	-
	As at March 31, 2024	64,92,500	649.25
	Movements in equity share capital		
	As at March 31, 2023	64,92,500	649.25
Changes during the year	-	-	
As at March 31, 2024	64,92,500	649.25	

Terms and rights attached to equity shares

Equity Shares: The Company has only one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. Repayment of capital on liquidation will be in proportion to the number of equity shares held.

Details of shareholders holding more than 5% shares in the company

Particulars	As at March 31, 2024		As at March 31, 2023	
	No. of Shares	%	No. of Shares	%
Mr. Jose Charles Martin	39,00,000	60.07	39,00,000	60.07
Mr. Usmaan Faheed	9,61,200	14.80	9,61,200	14.80

Shares held by promoters and promoter group at the end of the year:

Particulars	As at 31st March 2024		As at 31st March 2023		% change during the year
	No of shares	% of total shares	No of shares	% of total shares	
Promoters					
Mr. Jose Charles Martin	39,00,000	60.07	39,00,000	60.07	-
Mr. Usman Faheed	96,12,000	14.80	9,61,200	14.80	-
Total	48,61,200	74.87	4,86,12,00	74.87	

(Rs. In Lakhs)

Note	Particulars	As at March 31,2024	As at March 31,2023
3	RESERVES AND SURPLUS		
	Share Premium Reserve	250.75	250.75
	Retained Earnings	(716.13)	(416.29)
	Total	(465.38)	(165.54)
	Breakup of Reserves and Surplus		
	Share Premium Reserve		
	Opening balance	250.75	250.75
	Add: Additions during the year	-	-
	Closing Balance	250.75	250.75
	Retained Earnings		
Opening balance	(416.29)	(449.47)	
Add: Profit / (Loss) for the year	(299.84)	33.18	
Closing Balance	(716.13)	(416.29)	
	Reserves and Surplus	(465.38)	(165.54)
4	LONG TERM BORROWINGS		
	Secured		
	i) Working Capital Loan***	1,132.88	1,426.25
	Total	1,132.88	1,426.25
	*** Working capital loan from Martin Happy Homes Private Limited towards working capital requirement at the rate of 12%p.a., payable in 60 equated monthly instalments and charge created on all fixed and current assets of the company. Since no repayment schedule was agreed between the parties, this is considered as non-current borrowing.		
5	OTHER LONG TERM LIABILITIES		
	Deposits Received	837.50	810.50
	Total	837.50	810.50

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(Rs. In Lakhs)

Note	Particulars	As at March 31,2024	As at March 31,2023
6	LONG TERM PROVISIONS		
	Provision for Gratuity*	35.70	15.70
	Total	35.70	15.70
	* The company does not have a defined benefit plan on gratuity and provision for gratuity is not made as the temporary employees engaged by the company are not likely to continue in employment beyond 5 years.		
7	CURRENT LIABILITIES		
	Trade Payables		
	Other trade payable*	-	22.90
	Total	-	22.90
	a) There are no dues to enterprises as defined under Micro, Small and Medium Enterprises Development Act, 2006 which is on the basis of such parties having been identified by the management and relied upon by the auditors. * Confirmation of balance is awaited		
8	OTHER CURRENT LIABILITIES		
	Current maturities of long term debt	-	-
	Statutory tax Payables	29.98	25.40
	EPF & ESI Payable	1.80	3.04
	Provision for Audit Fees	-	5.00
	Professional Tax Payable	11.92	-
	Advance from customers #	-	34.28
	Employee related payables	30.45	23.25
	Rent payable	70.00	-
	Adv/Content share payable	31.65	-
	Total	175.80	90.96
	# Confirmation of balance is awaited		
9	SHORT TERM PROVISIONS		
	Provision for Bonus	9.65	7.05
	Provision for Income tax	28.00	28.00
	Provision for Audit fee	5.00	-
	Total	42.65	35.05

Note: 10 Property, Plant and equipment and Other Intangible Assets

Particulars	Property, Plant and Equipment					Intangible Assets	Total
	Plant and Machinery	Motor Cars	Computers	Furniture & Fittings	Electrical Installations and Equipment	Computer Softwares	
Opening Gross carrying amount as on April 1, 2023							
Opening gross carrying amount as at April 1, 2023	3,029.18	40.11	134.22	57.50	7.42	14.95	3432.52
Additions	161.50	-	3.91	-	-	-	165.42
Disposals	175.63	0.34	-	-	-	-	175.97
Closing gross carrying amount as on March 31, 2024	3,015.05	39.78	138.13	57.50	7.42	14.95	3272.84
Accumulated depreciation							
Opening accumulated depreciation as on April 1,2023	1,372.96	39.47	118.03	35.51	4.25	11.65	1581.88
Depreciation charge during the year	237.66	0.20	9.93	5.01	0.67	0.88	254.35
Disposals	-	-	-	-	-	-	-
Closing accumulated depreciation as on March 31, 2024	1,610.63	39.67	127.96	40.52	4.92	12.53	1836.23
Net Carrying amount as on March 31, 2024	1,404.43	0.11	10.17	16.98	2.50	2.42	1436.60
Gross Carrying amount							
Opening gross carrying amount as at April 1, 2022	3,014.48	219.18	118.99	57.50	7.42	14.95	3,432.52
Additions	18.24	-	15.23	-	-	-	33.47
Disposals	3.54	179.07	-	-	-	-	182.61
Closing gross carrying amount as on March 31, 2023	3,029.18	40.11	134.22	57.50	7.42	14.95	3283.39
Accumulated depreciation							
Opening accumulated depreciation as on April 1,2022	1,150.36	166.82	109.84	30.50	3.57	10.78	1471.86
Depreciation charge during the year	225.80	4.88	8.20	5.01	0.67	0.88	245.45
Disposals	3.20	132.23	-	-	-	-	135.43
Closing accumulated depreciation as on March 31, 2023	1,372.96	39.47	118.03	35.51	4.25	11.65	1581.88
Net Carrying amount as on March 31, 2023	1,656.22	0.64	16.18	21.99	3.17	3.30	1701.51

		(Rs. In Lakhs)	
Note	Particulars	As at March 31,2024	As at March 31,2023
11	Deferred Tax (Liability)/ Asset		
	Opening balance of Deferred Tax (Liability)/Asset	18.07	1.10
	Add: Timing difference between depreciation / amortisation as per financials and depreciation as per tax	8.59	16.97
	Total	26.66	18.07
12	INVENTORIES (At lower of cost and net realisable value)		
	Stock-in-trade (goods acquired for trading)	-	-
	Stores and Spares	48.55	48.09
	Total Inventories	48.55	48.09
13	TRADE RECEIVABLES		
	Unsecured and considered good		
	Trade Receivables*	753.75	805.98
	Less: Provision for doubtful debts	(198.90)	(122.59)
	Total Trade Receivables	554.84	683.39
	Current	554.84	683.39
	Non-Current	-	-
	*Confirmation of balances is awaited		
14	CASH AND CASH EQUIVALENTS		
	Balance with Banks		
	- In Current Account	36.18	91.46
	Cash on Hand	0.07	0.59
	Total	36.25	92.05
15	OTHER CURRENT ASSETS		
	Prepaid Expenses	-	-
	Capital Advances	170.00	170.00
	Balances with Government Authorities	120.31	79.35
	Advances recoverable in kind or for value to be received	117.08	80.05
	Advances to Creditors	24.03	-
	Unbilled Revenue	72.29	-
	Staff Advances	6.05	11.51
	Rental Deposits	1.00	1.05
	Less: Provision for doubtful advances	(205.27)	-
	Total Other Current assets	305.49	341.96
16	REVENUE FROM OPERATIONS		
	Sale of Products	127.46	166.13
	Sale of Services	909.94	964.11
	Total	1037.40	1130.24
17	OTHER INCOME		
	Fluctuation Income	-	-
	Profit on Sale of assets	-	14.77
	Liabilities no longer required written back	6.46	0.06
	Provision no longer required return back	88.12	-
	Discount received	3.24	-
	Total	97.82	14.83
18	PURCHASES OF STOCK IN TRADE		
	Purchase of Lamps	54.34	36.25
	Spares and consumables	57.22	120.09
	Total	111.55	156.34
19	CHANGE IN INVENTORIES OF STOCK IN TRADE		
	Opening Stock		
	Stock in Trade	48.09	13.83
	Closing Stock		
	Stock in Trade	48.55	48.09
(+) Unbilled Revenue	32.42	-	
	Total	(32.88)	(34.26)
20	EMPLOYEE BENEFITS EXPENSES		
	Salaries & Wages	283.94	296.52
	EPF Employer Contribution	7.11	5.90
	ESI Employeeer Contribution	1.29	1.25
	Bonus	2.60	4.73
	Staff Welfare Expenses	8.63	5.46
	Gratuity	-	15.70
	Total	303.57	329.57

Note	Particulars	As at March 31,2024	As at March 31,2023
21	FINANCE COST		
	Interest on Term Loan	-	0.85
	Interest on other advances	140.70	187.49
	Total	140.70	188.34
22	DEPRECIATION AND AMORTISATION EXPENSES		
	Depreciation on Tangible Assets	261.47	245.45
	Depreciation on Intangible Assets	-	-
	Total	261.47	245.45
23	OTHER EXPENSES		
	Advertisement & Publicity	0.39	0.18
	Payment to Auditor		
	Statutory Audit Fees	5.00	5.00
	Tax Audit Fees	-	-
	Advertisement/Content Charges	86.01	35.73
	Bank Charges	1.47	-
	Bad Debt & Sundry Balances Written Off	348.04	-
	Exchange Fluctuation loss	-	0.26
	Conveyance Expenses	6.20	9.49
	Courier & Postage	1.18	1.58
	Freight & Forwarding Charges	0.55	0.63
	Office Rent	122.03	1.92
	Printing & Stationery	1.51	2.99
	Legal & Professional Fees	17.12	24.91
	Repairs & Maintenance	6.66	6.66
	Communication Expenses	8.70	8.20
	Travelling & Boarding Charges	21.88	17.75
	Vehicle Maintenance & Insurance	0.37	2.24
	Website and content Booking charges	12.39	13.64
	Rates and taxes	13.03	10.76
	Office Expense	0.54	0.64
	Electricity Expenses	19.66	19.14
	Assets Disposed	16.66	-
	Discount Allowed	6.08	-
	Gratuity Expense	20.00	-
	Loss on sale	24.84	-
	Customs Duty/C&F Expense	-	0.40
	Miscellaneous expenses	-	0.70
	Total	740.31	243.43

24: RELATED PARTY TRANSACTIONS

A) Description of Relationship	Names of the Related Parties
Common Directorship	Saraa Media Works Private Limited
	SL Digital Solutions Pvt Ltd, Sri Lanka
Relative of the Managing Director	Mr. Usman Fayaz
	Ms. Armin Rizwana
Firm of the Managing Director	SDC Cinemas
Key Managerial Personnel	Mr. Fayaz Usman Faheed (Managing Director) Kanchan Jhawar (CS) retired during the year dated 18.07.2022 Chandramouli Banerjee (CS) joined during the dated 18.07.2022 Pakriswamy Saraswathy (CFO) joined during the year dated 31.03.2023 K. Hemalatha (CFO) retired during the year dated 30.09.2023

(Rs. In Lakhs)

Particulars	March 31,2024	March 31,2023
Remuneration to Mr. Fayaz Usman Faheed	26.40	26.40
Remuneration to Mr. Usman Fayaz	26.40	24.00
Remuneration to Ms. Kanchan Jhawar	-	0.66
Remuneration to Mr. Chandramouli Banerjee	2.64	1.98
Remuneration to Mrs. Pakriswamy Saraswathy	4.80	0.40
Remuneration to Mrs. K. Hemalatha	-	5.39

Note: Related parties have been identified by the Management.

(Rs. In Lakhs)

Particulars	March 31,2024	March 31,2023
(B) Details of related party transactions during the year ended 31 March, 2024 and balances outstanding as at 31 March, 2024.		
Fayaz Usman Faheed		
Payable (Net)	-	-
Transaction during the year	-	3.18
SDC Cinemas		
Receivable (Net)	62.22	61.32
Deposits (Liability)	21.00	21.00
Outstanding balance (Net)	0.90	20.25
SL Digital Solutions Pvt Ltd, Srilanka		
Outstanding balance (Net)	57.93	57.93
Transaction during the year	-	-
25: EARNINGS PER SHARE		
Net profit / (loss) for the year	(299.84)	33.17
Weighted average number of equity shares	64,92,500	64,92,500
Par value per share	10	10
Earnings/(Loss) per share (EPS)	(4.62)	0.51
26: AUDITOR'S REMUNERATION		
Towards Statutory Audit	4.00	4.00
Towards Tax Audit	1.00	1.00
27: VALUE OF IMPORTS CALCULATED ON CIF BASIS	March 31,2024	March 31,2023
Raw Materials	-	-
Capital Goods	-	-

28: CONTINGENT LIABILITIES : NIL

29: CAPITAL COMMITMENTS : NIL

30: Confirmation of balances/reconciliation of accounts pertaining to certain advances / creditors / debtors is pending as at year end. However, the management has adopted those balances in the books of accounts as at year end.

31: IPO DETAILS: The Company has raised an IPO during the financial year 2013-14. The Details are given below:

Issue Open	May 17,2013 - May 21, 2013
Issue Type	Fixed Price Issue IPO
Issue Size	2,000,000 Equity Shares of Rs.10 Each
Issue Size	Rs.280.00 Lakhs
Face Value	Rs.10 per Equity Share
Issue Price	Rs.14 per Equity Share
Market Lot	10,000 Equity Shares
Listing At	BSE - SME

32: IPO PROCEEDS AND NET PROCEEDS

(Rs. In Lakhs)

Particulars	Amount
Issue Proceeds	280.00
Less : Issue Related Expenses	46.87
Net Proceeds	233.13

33: The Company does not have any pending litigations as on 31st March 2024 which would impact its financial position.

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

35: There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company

36: Previous Year Figures have been regrouped and rearranged wherever necessary, to confirm to current year's classification.

37: TRADE PAYABLES AGEING SCHEDULE

(Rs. In Lakhs)

Particular	Outstanding for following periods from due date of payment#				Total as at 31.03.2024
	Less than 1 year	1-2 years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	-	-	-	-	-
Disputed Dues- MSME	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-

(Rs. In Lakhs)

Particular	Outstanding for following periods from due date of payment#				Total as at 31.03.2023
	Less than 1 year	1-2 years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	3.51	19.39	-	-	22.90
Disputed Dues- MSME	-	-	-	-	-
Disputed Dues- Others	-	-	-	-	-

38: TRADE RECEIVABLES AGEING SCHEDULE :

(Rs. In Lakhs)

Particulars	Outstanding for Following periods from due date of Payment as on 31-03-2024					
	Not due	Less than 6 months	1-2 years	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade Receivables - considered good	-	131.60	143.36	200.46	47.61	230.71
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	198.90

(Rs. In Lakhs)

Particulars	Outstanding for Following periods from due date of Payment as on 31-03-2023					
	Not due	Less than 6 months	1-2 years	1-2 years	2-3 years	More than 3 years
(i) Undisputed Trade Receivables - considered good	-	332.04	98.12	35.46	193.72	146.66
(ii) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	122.59

39: AMENDMENTS TO SCHEDULE III OF THE COMPANIES ACT, 2013

Ministry of Corporate Affairs (MCA) issued notifications dated 24th March, 2021 to amend Schedule III of the Companies Act, 2013 to enhance the disclosures required to be made by the Company in its financial statements. These amendments are applicable to the Company for the financial year starting from 1st April 2021 and applied to the standalone financial statements.

- Certain additional disclosures to the standalone Statement of Changes in Equity such as changes in equity share capital due to prior period errors and restated balances at the beginning of the current reporting period.
- Additional disclosures for shareholding of promoters.
- Additional disclosure for ageing of trade receivables, trade payables, capital work -in -progress.
- Specific disclosures such as compliance with approved schemes of arrangements, compliance with number of layers of companies, title deeds of immovable property not held in the name of the Company, loans and advances to promoters, directors, key managerial personnel (KMP) and related parties tec."

40: The code on Social Security, 2020 (Code) relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules / interpretation

have not yet being issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

41: ADDITIONAL REGULATORY INFORMATION:

(i) **Details of Benami Property held:**

No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.

(ii) **Willful Defaulter**

The Company not declared willful defaulter by any bank or financial institution or other lender.

(iii) **Relationship with struck of Companies**

The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

(iv) **Registration of Charges of satisfaction with ROC**

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

(v) **Undisclosed Income**

During the year, the Company has not surrendered or disclosed any income in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961). Accordingly, there are no transaction which are not recorded in the books of accounts.

(vi) **Details of Crypto Currency or Virtual Currency**

The company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(vii) **Compliance with approved Scheme (s) of Arrangements**

The company has not entered in to any scheme of arrangement which has an accounting impact on current or financial year.

(viii) **Compliance with number of layers of Companies**

The company has complied with the number of layers prescribed under the Companies Act.

(ix) **Utilisation of Borrowed Funds and Share premium through intermediaries or benefit of third party beneficiaries**

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

- a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries) or
- b. Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

The company has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (Whether recorded in writing or otherwise) that the company shall:

- a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (Ultimate Beneficiaries) or
- b. Provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

42: RATIOS ANALYSIS

Particulars	Numerator	Denominator	31.03.2024	31.03.2023	% Variance	Reason for variance
Debtor Turnover	Net Sales	Average accounts receivables	1.83	1.71	7.02	NA
Inventory Turnover	Cost of Goods Sold	Average Inventory	2.94	3.94	(25.38)	Sales has decreased by 8.2% & average inventory holding has increased by 56.07%
Interest Coverage Ratio	Earnings before Interest and Tax	Finance Cost	(1.19)	1.09	(209.17)	The company has operating loss of Rs.1,67,72,984 during the current year
Current Ratio	Current Assets	Current Liabilities	4.33	7.83	(44.70)	Current assets have decreased by 18.91% and current liabilities have increased by 46.70%
Debt-equity ratio	Total Debt	Shareholder's Equity	6.16	2.95	108.81	Reduction in shareholders equity by 61.99% due to increase in loss
Operating Profit Margin	Earnings before Interest and Tax	Total revenue	(0.22)	0.18	(222.22)	The company is operating at a loss due to rise in operating expense
Net Profit Margin	Profit after taxes	Total revenue	(0.26)	0.03	(966.67)	The company is operating at a loss due to increase in expense by 35.07%

Particulars	Numerator	Denominator	31.03.2024	31.03.2023	% Variance	Reason for variance
Return on Net worth	Profit After taxes	Average Shareholder's Equity	(0.89)	0.07	(1,371.43)	The company is operating at a loss due to which the net worth has decreased by 61.99 %

43: SIGNIFICANT EVENTS AFTER THE REPORTING YEAR

There were no significant adjusting events that occurred subsequent to the reporting period other than the events disclosed in the relevant notes.

For RAY & RAY

Chartered Accountants

Firm Registration No. 301072E

Sd/-

V. Raman

Partner

Membership No. 019839

UDIN : 24019839BKBZQZ8486

Place : Chennai

Date : 31.05.2024

FOR AND ON BEHALF OF THE BOARD

Sd/-

Fayaz Usman Faheed

Managing Director

(DIN:00252610)

Sd/-

Pakriswamy Saraswathy

Chief Financial Officer

(PAN: GPHPS9352K)

Sd/-

Vasudevan Sridharan

Director

(DIN: 07487245)

Sd/-

Chandramouli Banerjee

Company Secretary

(PAN: AFPPB2091C)

SDC Techmedia Limited

CIN : L72900TN2008PLC067982

Reg. Off.: 33/1, Wallajah Road, Chepauk, Chennai: 600002

(T) (91)- 044-28545757|Web: www.sdctech.in| Email: info@sdctech.in

ATTENDANCE SLIP

(To be presented at the entrance)

**16TH ANNUAL GENERAL MEETING ON MONDAY, 30TH DAY OF SEPTEMBER, 2024 AT 12.00 NOON
at 33/1, Wallajah Road, Chepauk, Chennai- 600002**

Folio No. _____ DP ID No. _____ Client ID No. _____

Name of the Member _____ Signature _____

Name of the Proxy holder _____ Signature _____

- 1. Only Member/ proxy holder can attend the Meeting.
- 2. Member/ proxy holder should bring his / her copy of the Annual report for reference at the Meeting.

SDC Techmedia Limited

CIN : L72900TN2008PLC067982

Reg. Off.: 33/1, Wallajah Road, Chepauk, Chennai: 600002

(T) (91)- 044-28545757|Web: www.sdctech.in| Email: info@sdctech.in

PROXY FORM

(Pursuant to section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014)

Name of the Member : _____
 Registered Address : _____
 Email Id : _____
 Folio No. / Client ID No. : _____

I/We, being the member(s) of Share of SDC Techmedia Limited, hereby appoint

1. Name : _____ Email Id : _____
 Address : _____ Signature : _____
 or failing him
 2. Name : _____ Email Id : _____
 Address : _____ Signature : _____

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 16th Annual General Meeting of the Company to be held on Monday, 30th day of September, 2024 at 12.00 Noon at the Registered Office of the Company at 33/1, Wallajah Road, Chepauk, Chennai- 600002 and at any adjournment thereof in respect of such resolutions as are indicated below:

Ordinary Business:

- 1. Adoption of Financial Statements
- 2. Re-Appointment of Mrs. Samia Faheed (DIN: 02967081), Retirement by rotation

Signed this _____ day of _____ 2024

Signature of shareholder _____

Signature of Proxy holder(s) _____

*Affix
Revenue
Stamp*

Note:

- a) This Proxy Form in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
- b) Those Members who have multiple folios with different joint holders may use copies of this Attendance slip/proxy.

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ROUTE MAP TO THE VENUE OF THE AGM



Central Railway Station

Jutkapuram, Periyamet, Chennai, Tamil Nadu 600003

- ↑ 1. Head south on Chennai - Thiruttani - Renigunta Hwy/Grand Northern Trunk Rd/Wall Tax Rd toward Grand Southern Trunk Rd

170 m
- ↙ 2. Use any lane to turn left at Sbi onto Grand Southern Trunk Rd

Pass by Madras Medical College (Rajiv Gandhi General Hospital) (on the left)

230 m
- ↑ 3. Continue onto General Hospital Rd

Pass by HEMA DENTAL ENTERPRISES (on the left)

350 m
- ↘ 4. Use the right 2 lanes to turn right onto Muthuswamy Rd/Muthuswamy Bridge

450 m
- ↑ 5. Continue onto Flag Staff Rd

Pass by Oceanic Apparels (p) Ltd. (on the left)

700 m
- 📍 6. At the roundabout, take the 2nd exit onto Kamarajar Promenade

Pass by Mariyappan Recharge And Cool Drinks Shop (on the left)

1.2 km
- ↘ 7. Turn right at Ganashiga The Mobile World onto Wallajah Rd

Pass by State Planning Commission (on the left)

Destination will be on the left

150 m

SDC TechMedia Limited

No.33, 1, Wallajah Rd, PWD Estate, Chepauk, Triplicane, Chennai, Tamil Nadu 600002

These directions are for planning purposes only. You may find that construction projects, traffic, weather, or other events may cause conditions to differ from the map results, and you should plan your route accordingly. You must obey all signs or notices regarding your route.

Venue : 33/1, Wallajah Road, Chepauk, Chennai- 600002

If undelivered, return to:

***SDC Techmedia Limited
33/1, Wallajah Road,
Chepauk, Chennai - 600002.
(T): (91) - 044-28545757***