



Moving Media Entertainment Limited

Solutions On The Move

B 391/155, Siddha Chs Opp. Ozone Swimming Pool, Siddharth Nagar, Goregaon West, Mumbai - 400 104, Maharashtra.
CIN : U92419MH22PLC382959
Tel.: +91-81693 78831 | Email : info@movingmedia.me | Website : www.movingmedia.in

Date: 04 September, 2025

**To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1. G Block,
Bandra -Kurla Complex, Bandra (East),
Mumbai- 400051.**

Dear Sir/ Ma'am,

SUB: SUBMISSION OF ANNUAL REPORT FOR THE FINANCIAL YEAR 2024-25

REF: SCRIP ID: MMEL, & ISIN: INE0XM301010

Pursuant to the provisions of Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, kindly find enclosed h/w the copy of Annual Report of the Company for the Financial Year 2024-25 along with Notice of AGM.

This is for the information of the Exchange and members thereof.
You are requested to take same on record.

Thanking You,

**For Moving Media Entertainment Limited
(Formerly known as Moving Media Entertainment Private Limited)**

KUULDEEP
BESHAWAR
NATH
BHARGAVA

Digitally signed by
KUULDEEP BESHAWAR
NATH BHARGAVA
Date: 2025.09.04
21:55:00 +05'30'

**(Kuldeep Beshawar Nath Bhargava)
Managing Director
DIN: 01108712**

Enclosed: A/a

Annual Report 2024-2025

Moving Media Entertainment Limited





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Disclaimer



The materials presented herein are for informational purposes only and do not constitute an offer to sell, a solicitation to buy, or a recommendation for any securities of Moving Media Entertainment Limited or any other entity. The information contained in this presentation is based on data available at the time of preparation and is subject to change without notice.

Investors should be aware that this report contains forward-looking statements that are inherently uncertain. These statements involve risks and uncertainties that could cause actual results to differ materially from those expressed or implied. Such risks and uncertainties include, but are not limited to, changes in economic conditions, industry trends, competitive dynamics, regulatory developments, and other external factors beyond the control of Moving Media Entertainment Limited.



CORPORATE INFORMATION



Board of Directors

Board of Directors:

- Mr. Kuuldeep Beshawar Nath Bhargava - Managing Director (DIN: 01108712)
- Mr. Ayush Bhargava - Executive Director (DIN: 08446107)
- Ms. Anjali Bhargava - Non-Executive Director (DIN: 09611986)
- Mr. Abhishek Shamsunder Rege - Independent Director (DIN: 01594539)
- Mr. Vinkesh Gulati - Independent Director (DIN: 07644960)

Key Management Personnel:

- Chief Financial Officer: Ms. Chanda Rambali Yadav
- Company Secretary & Compliance Officer: Ms. Surbhi Gupta

Company Information

- CIN: U92419MH2022PLC382959
- Registered Office: B 39/155, Siddha CHS, Opp. Ozone, Swimming Pool, Siddharth Nagar, Goregaon West, Mumbai - 400104, Maharashtra, India
- Email: info@movingmedia.me
- Website: www.movingmedia.in
- Incorporation Date: May 19, 2022 (as Private Limited Company)
- Conversion to Public Limited Company: July 24, 2024





Auditors

- Statutory Auditors: M/s. Kushal S Poonia & Co., Chartered Accountants
- Firm Registration No.: 156576W

Bankers

Punjab & Sind Bank Limited
Amrapali Shopping Centre Juhu, Mumbai
400049, Maharashtra.

Registrar & Share Transfer Agent

Maashitla Securities Pvt. Limited

SEBI Registration No. : INR000004370

Raheja Platinum, Marol CHS Rd, off Andheri - Kurla Road, Marol, Andheri East, Mumbai, Maharashtra - 400059





About Company



Company Overview

Established with a vision to empower creators and professionals in the media and entertainment industry, Moving Media Entertainment Limited is a premier camera and lens equipment outsourcing company in India. Incorporated on May 19, 2022, as a private limited company, we transitioned to a public limited company on July 24, 2024. Our journey began in 2012 as M/s Moving Media, a proprietorship firm founded by our promoter, Mr. Kuldeep Beshawar Nath Bhargava, and we have since grown into a trusted partner for the media and entertainment industry nationwide.

Our core business revolves around providing comprehensive, end-to-end camera and lens equipment on a package rental basis. We cater to a diverse clientele, from small and medium enterprises to large corporations in the entertainment sector. Our extensive inventory includes state-of-the-art cameras, lenses, filters, grips, gimbals, monitors, sound equipment, and lighting setups. We pride ourselves on offering tailor-made rental packages that are customized to the unique requirements and budgets of our clients, enabling them to access the latest technology and maximize their creative potential.

At Moving Media Entertainment Limited, our mission is to be the foremost provider of high-quality camera and associated equipment. We are committed to delivering advanced technology and unparalleled customer service. Our vision is to be a leading equipment outsourcing company, offering technical expertise and comprehensive solutions that align with the evolving needs of the industry. We support our clients from concept to commissioning, ensuring a seamless experience with our skilled technical team providing installation, deployment, and ongoing support.





Our competitive strengths are rooted in our comprehensive and up-to-date inventory, high rate of equipment ownership, and a strong network of vendors across the country. This allows us to provide a wide range of premium and imported equipment with flexibility and reliability. Our responsive logistics team and expert technical support ensure that our clients' projects run smoothly, without interruption. We have cultivated strong relationships with our clients, including industry leaders like Star India Pvt. Ltd., Celebframe Entertainment Pvt. Ltd., and SOL Production Private Limited, leading to high client retention. Our commitment to quality and timely service has been recognized with the prestigious "Best Regional Rental" and "Best National Rental" awards.

Under the guidance of our experienced promoters, Mr. Kulddeep Beshawar Nath Bhargava, Mr. Ayush Bhargava, and Ms. Anjali Bhargava, we continue to innovate and expand our services. We are dedicated to supporting the creative endeavors of our clients and contributing to the vibrant landscape of the media and entertainment industry in India and beyond.

As we look to the future, Moving Media Entertainment Limited is poised for a new phase of strategic growth. Our recent public offering is a testament to our ambition, with a significant portion of the proceeds earmarked for investment in advanced camera solutions. This includes the latest high-tech camera bodies, super motion-capable lenses, and cutting-edge studio equipment. This investment is a core component of our strategy to stay at the forefront of technological innovation, empowering our clients to push creative boundaries and meet the escalating demand for high-quality content. This expansion will solidify our competitive position and enable us to serve an even broader spectrum of high-profile projects.

Furthermore, our strategic plan includes the prudent application of funds to strengthen our financial foundation through the repayment of certain debt facilities. This deleveraging will enhance our balance sheet, improve our debt-to-equity ratio, and provide greater flexibility for future investments and operational scalability. Our operational excellence is driven by a team of dedicated professionals whose collective expertise ensures that we not only provide the best equipment but also deliver a seamless and reliable experience. This holistic approach—balancing technological advancement, financial stability, and human capital—will be the cornerstone of our continued growth and leadership.





Listing Day





Projects







Key Highlights: FY 2024-25



The financial year 2024-25 was a landmark period for Moving Media Entertainment Limited, defined by a successful public debut, robust financial growth, and significant operational achievements that have set a new benchmark for our future.

Initial Public Offering (IPO)

A pivotal milestone was the successful launch of our Initial Public Offering (IPO) on the NSE Emerge platform. The offering, comprising up to 62,00,000 equity shares, was met with an enthusiastic response from the market, reflecting strong investor confidence in our business model and growth prospects. The capital raised, aggregating up to ₹43.40 Crores, is being strategically deployed to fuel our expansion. A substantial portion is allocated towards investment in advanced camera solutions, including the latest 8K cameras and high-tech lenses, to maintain our technological edge. Furthermore, the proceeds are being used for the prudent repayment of certain debt facilities, strengthening our balance sheet and enhancing financial flexibility for future growth initiatives. This strategic infusion of capital empowers us to accelerate our mission of providing cutting-edge equipment to the entertainment industry.

Financial Performance

The company delivered a strong financial performance in FY 2024-25, underscoring our operational efficiency and expanding market presence.

- **Total Income:** We achieved a total income of ₹3,706.38 Lakhs, a significant increase driven by a larger volume of projects and higher-value rental packages.
- **Profit After Tax (PAT):** Our profitability saw remarkable growth, with PAT reaching ₹1,039.68 Lakhs. This reflects our ability to scale operations while maintaining healthy margins.
- **EBITDA:** Earnings Before Interest, Taxes, Depreciation, and Amortization stood at a robust ₹2,859.47 Lakhs, highlighting the strong core-operational profitability of our business.
- **Net Worth:** The company's net worth grew to ₹3,944.98 Lakhs, providing a solid financial base for our ambitious expansion plans.



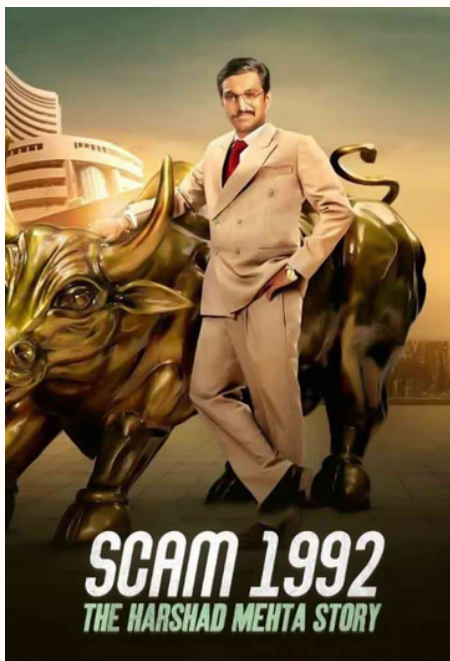


Key Projects & Operational Milestones

Operationally, the year was marked by our involvement in several high-profile projects that showcased our capabilities and reliability as a premier equipment partner.

- **Major OTT Series Production:** We were the exclusive equipment provider for a flagship historical drama series for a leading OTT platform, supplying a complete range of 8K cameras and anamorphic lenses that were critical to achieving the project's grand visual scale.
- **Live Sports Broadcasting:** Our company successfully provided comprehensive broadcast solutions, including super-motion cameras and live production equipment, for a major national sporting league, ensuring a flawless viewing experience for millions.
- **Feature Film Collaborations:** We collaborated on multiple feature films with renowned production houses, including providing specialized equipment for complex action sequences and visually rich cinematography.
- **Expansion of Service Portfolio:** We expanded our inventory with the latest drone camera systems and virtual production-ready equipment, catering to the evolving demands of modern content creation.

These highlights from FY 2024-25 demonstrate a year of transformative growth and strategic execution, positioning Moving Media Entertainment Limited for sustained success and leadership in the industry.





Key Events and Milestones



2012



- The promoter, Mr. Kuldeep Bhargava, started the business as a Sole Proprietary firm under the name of M/s Moving Media.

2013



- First to purchase Sony F-5 and F-55 Cameras for the rental market.

2014



- Got the order for first 4K serial Everest.
- Started providing equipment for Roadies, Splitsvilla, and Fear Factor.

2015



- Entered into reality show coverages with equipment for shows like:
 - Dance India Dance
 - The Voice
 - SaReGaMaPa

2016



- Started providing equipment to sports shows including PKL and IPL.

2017



- Worked on Roadies.
- Entered catering to the web-movies segment.





2018



- Collaborated with Netflix for the film Rajma Chawal.

2019



- Collaborated with Netflix for the series Bombay Begum and The Office.

2020



- Reality show for Sony Liv: Scam 1992 and Sandwiched Forever
- Comedy series: Kapil Sharma Show

2021



- Inventory crossed ₹40 Cr mark
- Provided equipment for:
 - Movie: Jhansi ka Rajkumar
 - Web series: The Whistleblower

2022



- Formation of Moving Media Entertainment Private Limited

2023



Part of projects including:

- Scam 2002
- KBC
- The Kerala Story
- Shark Tank
- Bootcamp

2024



- Conversion into a Public Limited company: Moving Media Entertainment Limited
- Catered to shows including:
 - Koffee with Karan
 - Bhakshak
 - Miss World

2025



- IPO





Our Business Services / Products



We offer a comprehensive suite of rental services and technical support designed to meet the rigorous demands of the media and entertainment industry.

- **Camera & Accessories Rental Services:** Our core offering includes a vast inventory of high-end cameras (8K, 6K, 4K), premium lenses (anamorphic, prime, zoom), lighting, audio equipment, filters, gimbals, monitors, and other essential accessories for professional photography and videography.
- **Technical Manpower:** We provide a pool of skilled technical professionals, including experienced camera operators, lighting technicians, sound engineers, and broadcast technicians, to ensure seamless on-set execution.
- **Digital Imaging Technician (D.I.T):** Our D.I.T services cover critical on-set functions such as image capture management, data backup and verification, and expert color management to maintain visual consistency from production to post-production.
- **Broadcast Equipment:** We supply a complete range of broadcast equipment, including multi-camera systems, video switchers, and audio consoles, for live events, sports, and television productions.





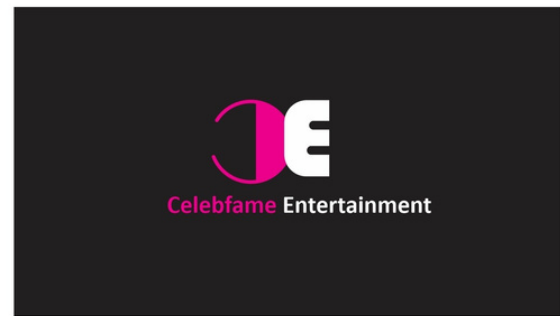
Our Business Partners / Associates



Over the years, we have built a diverse and prestigious client base, serving a wide range of professionals and organizations. Our clientele includes leading production houses, advertising agencies, independent filmmakers, television networks, and digital content creators. We are proud to have collaborated with esteemed industry leaders such as:

- Star India Pvt. Ltd.
- Amazon
- Viacom18 Media Pvt. Ltd.
- BBC Studios India
- SOL Production Pvt. Ltd.
- Endemol India Pvt. Ltd.
- Colosseum Media Private Limited
- Celebframe Entertainment Pvt. Ltd.
- Sunshine Pictures Limited





Revenue Stream



Our revenue model is primarily centered on providing equipment on a rental basis. Revenue is generated through rental fees, structured based on the duration of the rental (daily, weekly, monthly) and the specific equipment package selected. Additional revenue streams are derived from value-added services, including fees for equipment delivery, on-site setup, and the provision of premium technical support and specialized manpower for projects.

This model allows for flexible and scalable solutions that cater to the varied budgetary and project-based needs of our diverse clientele.





CMD Statement & Mission Vision Point



A Message from the Chairman & Managing Director, Mr. Kuldeep Beshawar Nath Bhargava

"The financial year 2024-25 has been nothing short of transformational for Moving Media Entertainment Limited. Our successful IPO is a powerful validation of our vision and a testament to the hard work of our entire team. This milestone is not just a financial achievement; it is the beginning of a new chapter of accelerated growth and innovation. The trust placed in us by our investors is a responsibility we hold with utmost seriousness. The funds raised will be instrumental in expanding our technological capabilities and strengthening our market leadership. We are more committed than ever to empowering the creative community with the best tools and unwavering support. As we move forward, we will continue to focus on operational excellence, strategic expansion, and delivering superior value to our clients and shareholders, solidifying our position as the go-to partner in the entertainment industry."

Our Mission

To become a premier comprehensive provider of high-quality camera and associated equipment, empowering creators and professionals in the media and entertainment industry to bring their creative visions to life through advanced technology, unparalleled customer service, and a commitment to environmental sustainability.

Our Vision

To become a leading camera and lens equipment outsourcing company, offering technical expertise and comprehensive solutions that align with the needs of organizations. We are committed to providing our customers with the latest technologies and expert technical assistance. In addition to renting a comprehensive package of camera and lens equipment, we support our customers with installation and deployment services, ensuring their infrastructure is effectively supported. Our skilled technical team is always ready to deliver the best available solutions to meet the unique requirements of our clients.





Meet Our Management



Our leadership team comprises a blend of seasoned industry veterans and dynamic professionals who bring a wealth of experience, strategic vision, and operational expertise to Moving Media Entertainment Limited.

Mr. Kuldeep Beshawar Nath Bhargava - Managing Director & Promoter



Mr. Bhargava is the foundational pillar of our company, bringing over a decade of rich experience in the media and entertainment sector. With a Bachelor of Commerce from the University of Delhi, he founded our predecessor firm, M/s Moving Media, in 2012. As our Managing Director, he is the driving force behind our business strategies, project management, and overall operational excellence. His profound industry knowledge and leadership have been instrumental in our growth and in establishing our reputation for quality and reliability.

Mr. Ayush Bhargava - Executive Director & Promoter



Mr. Ayush Bhargava brings a fresh, dynamic perspective to our leadership team. A Bachelor of Commerce graduate from the University of Mumbai, he has over five years of experience in the media industry, having founded M/s. Mad Media Services in 2018. Appointed as Executive Director in 2024, he focuses on business strategy, operational efficiency, and driving growth. His commitment to balancing affordability with high-quality service ensures we remain competitive and adaptable in a rapidly evolving market.

Ms. Anjali Bhargava - Non-Executive Director & Promoter



Ms. Anjali Bhargava provides invaluable administrative oversight to our board. With over six years of experience as an Administration Officer, she possesses deep expertise in office management, recruitment, and operations. Her exceptional organizational skills, meticulous attention to detail, and proactive approach ensure the seamless functioning of our corporate structure, contributing significantly to our operational stability and efficiency.



Mr. Abhishek Shamsunder Rege - Independent Director

Mr. Abhishek Rege brings a wealth of high-level industry experience to our board. Holding an MBA from Symbiosis International, he has over a decade of leadership experience, including a successful tenure as CEO of Endemol Shine India, where he was pivotal in driving growth and expanding into regional markets. His strategic vision and deep understanding of market dynamics provide critical insights that guide our corporate governance and long-term strategy.



Mr. Vinkesh Gulati - Independent Director

Mr. Vinkesh Gulati enhances our board with over two decades of experience in management and administration. Holding an L.L.B. and a Master's Diploma in Business Administration, he serves as Senior Vice President at the United Group of Institutions. His extensive background in overseeing large-scale educational networks across various disciplines brings a unique perspective on human capital development, operational management, and strategic planning to our company.





Road Ahead



Market Positioning & Strategic Vision

Moving Media Entertainment Limited is strategically positioned to capitalize on India's rapidly evolving media and entertainment landscape. As a specialized camera and lens equipment rental company incorporated in May 2022, MMEL has established itself as a key player in the asset-heavy rental model, providing cutting-edge production equipment to the industry.

Growth Trajectory & Market Expansion

Robust Financial Foundation

MMEL has demonstrated strong financial growth with impressive metrics:

- Revenue growth of 59% YoY to ₹37.06 crore in FY25
- EBITDA margin of 77.15% indicating operational excellence
- PAT margin of 28.05% showing healthy profitability
- Strong asset base growing from ₹8.34 crore in FY23 to ₹94.77 crore in FY25

Strategic Market Expansion

The company is well-positioned to benefit from several growth drivers:

1. Pan-India Presence Enhancement

- Currently serving clients across 15+ states including Maharashtra (88.73% revenue), Delhi, West Bengal, Karnataka, and expanding to new markets
- Strong vendor network enabling nationwide equipment sourcing and logistics
- Growing client base from 70 clients in FY23 to 147 clients in FY25





2. Technology Leadership

With ₹25 crore allocated from IPO proceeds for "Investment in Advanced Camera Solutions," MMEL plans to acquire:

- ZEISS SUPREME PRIME lenses
- ARRI SIGNATURE SET cameras
- Sony Venice 8.6K cameras
- Advanced broadcast equipment from leading global brands

This investment will position MMEL at the forefront of technology adoption in the Indian rental market.

Industry Growth Catalysts

Media & Entertainment Boom

India's M&E industry presents significant opportunities:

- Market projected to grow at 10.2% CAGR reaching ₹2.55 trillion by 2024
- OTT segment growing at 14.1% CAGR to reach ₹21,032 crore by 2026
- Digital advertising expected to contribute 38% to overall advertising industry
- Animation and VFX sector growing from US\$1.3 billion to US\$2.2 billion by 2026

Content Creation Revolution

The surge in content creation across platforms creates sustained demand:

- 481.1 million OTT audience universe in India
- Rising demand for high-quality video content
- Growth in regional content production
- Expansion of advertising agencies and digital creators





Strategic Competitive Advantages

Asset Ownership Model

Unlike many competitors who operate on sub-rental models, MMEL's 100% equipment ownership provides:

- Higher profit margins and better cost control
- Quality assurance and reliability for clients
- Faster equipment deployment without third-party dependencies
- Technology upgrade flexibility

Premium Client Portfolio

MMEL serves industry leaders including:

- Star India Pvt. Ltd.
- Sunshine Pictures Ltd.
- Colosseum Media
- SOL Production Pvt. Ltd.

This blue-chip client base provides revenue stability and growth opportunities through repeat business and referrals.

Future Growth Strategies

1. Technology Integration & Innovation

- Super motion-capable camera lenses for high-speed action content
- Studio cameras and accessories for broadcast television
- 4K and 8K production equipment meeting evolving content standards
- AI-enabled and HDR equipment for next-generation content

2. Service Diversification

Beyond equipment rental, MMEL is positioned to expand into:

- Technical support services with specialized technicians
- Production consulting leveraging equipment expertise
- Custom rental packages tailored to specific production needs
- Equipment maintenance and calibration services





3. Geographic Expansion

Strategic expansion plan includes:

- Establishing regional hubs in key production centers
- Partnerships with local vendors in tier-2 and tier-3 cities
- Mobile rental units for location shoots
- Same-day delivery services in metro markets

Financial Outlook & Debt Management

Capital Structure Optimization

The IPO proceeds will be utilized for:

- ₹25 crore for advanced equipment acquisition
- ₹9 crore for debt repayment reducing interest burden
- General corporate purposes for operational flexibility

Revenue Diversification

MMEL's revenue model shows healthy diversification:

- No single client contributing more than 10% of revenue
- 516 projects completed in FY25 compared to 203 in FY23
- Average project value of ₹7.18 lakh with duration of 20 days

Key Investment Highlights:

- Strong revenue growth trajectory (59% YoY in FY25)
- Industry-leading margins (77.15% EBITDA margin)
- Asset-light operational model with owned inventory
- Diversified client base across growth sectors
- Technology leadership through continuous equipment upgrades
- Experienced management with deep industry expertise

MMEL is positioned to become a market leader in India's camera and lens rental segment, riding the wave of content creation boom and digital transformation in the media industry.





DIRECTORS' REPORT

To
The Members,
MOVING MEDIA ENTERTAINMENT LIMITED (the “Company/ Moving Media”)
B 39/155, Siddha CHS, Opp. Ozone, Swimming Pool,
Siddharth Nagar, Goregaon - 400104,
Mumbai, Maharashtra, India,

Your Director’s are pleased to present the 03rd Annual Report on the business and operations of your Company along with the Audited Financial Statements for the Financial Year ended 31 March 2025.

1. FINANCIAL HIGHLIGHTS:

The Financial highlights for the year ended March 31, 2025 are summarized below:

(Amount in Thousand unless specifically mentioned)

Particulars	Financial Year ended 31 March 2025	Financial Year ended 31 March 2024
Income from operations	3,70,638.31	2,33,811.09
Other Income	0	0
Total Income	3,70,638.31	2,33,811.09
Cost of Operation	62,442.11	59,356.65
Employee Benefit Expenses	7,927.39	2,276.66
Depreciation and amortization expense	1,28,623.43	26,254.89
Finance Cost	17,478.40	2,825.60
Other Administrative Expenses	14,322.22	8,215.11
Total Expenditure	2,30,793.54	98,928.91
Profit before Tax	1,39,844.76	1,34,882.17
Current Tax expense for current year	7,901.47	23,975.75
Current Tax expense relating to the previous year	0	2,935.92
Deferred Tax	27,975.33	0
Profit after Tax	1,03,967.96	1,07,970.50
Basic earnings per share (Loss in Rs per share)	8.50	10797.05
Diluted earnings per share (Loss in Rs per share)	8.50	10797.05

2. BUSINESS OVERVIEW:

During the financial year ended on 31 March 2025, the Company recorded total income of INR 3,70,638.31 (in Thousands) wherein previous financial year total income was INR 2,33,811.09 (in Thousands). The Company incurred a profit of INR 103,967.96 (in Thousands) wherein previous year net profit was INR 107,970,50 (In thousands). For a further detailed analysis of the operational performance of your Company, please refer to the standalone financial statements of the Company forming part of the Annual Report.

3. OPERATIONS REVIEW OF BUSINESS OPERATIONS, STATE OF COMPANY’S AFFAIRS AND FUTURE:

Moving Media Entertainment Limited (“the Moving Media”, “Company”, “Our”, “we”, “us”) is a Camera, Lens and its peripheral equipment outsourcing company, engaged in providing end to end camera and lens equipment on a package rental basis in India. Our company caters to the media and entertainment industry across the country. Our business operations began as a proprietary firm in the name and style of M/s Moving Media in the year 2012, under the leadership of Mr. Kuldeep Beshawar Nath Bhargava, with the goal of meeting the dynamic needs of professionals in film, television, advertising, and digital content creation. We specialize in providing comprehensive rental packages for high-quality production equipment, catering to small, medium, and large corporate clients in the entertainment industry.

Moving Media initially focused on providing camera and lens equipment rental services in package to



corporate clients in Mumbai. Since then, our business has expanded significantly, and we now offer services to clients across India. Over the years, we have evolved into a comprehensive camera and lens equipment solutions provider, offering services ranging from hardware and software sourcing to installation, integration, documentation, user training, and post-installation support. We pride ourselves on delivering solutions from Concept to Commissioning (C2C), ensuring our clients receive customized, end-to-end services. Our team includes a dedicated group of trained experienced engineers who provide support and maintenance for all rented equipment. Over the years our company has gained extensive experience in the industry and is growing its brand awareness through increase in customer base and earning trust through quality of services.

In addition to the company's core rental services, we offer complementary services such as delivery, setup, and on-site technical support, ensuring a seamless experience for our clients from start to finish. Our dedication to quality, reliability, and customer satisfaction has established us as a trusted partner in the media industry. We continue to expand our offerings to meet the evolving needs of our clientele.

4. INDUSTRIAL RELATION

The Company enjoyed cordial relations with its employees during the year under review. Your Company has always considered its workforce and their skills as its valuable asset and continues to enhance their performance with emphasis on aligning it with the changing business requirements. The periodical trainings, incentives, increments and other welfare measures ensure healthy industrial relations

5. CHANGE IN STATUS AND NAME OF THE COMPANY

During the year under review, the Company converted from a Private Limited Company to a Public Limited Company. Consequently, the name of the Company was changed from Moving Media Entertainment Private Limited to Moving Media Entertainment Limited. A fresh Certificate of Incorporation reflecting this change was issued by the Registrar of Companies on 22 July 2024, in accordance with the provisions of the Companies Act, 2013.

This change in status and name was part of the Company's strategic decision to list its equity shares on the NSE Emerge platform, enabling broader investor participation and supporting future expansion plans.

6. CHANGE IN NATURE OF BUSINESS:

During the financial year under review, there was no change in the nature of the Company's principal business activities. However, the Board of Directors at its meeting held on 10 April 2024, and the shareholders through a resolution passed at the Extra-Ordinary General Meeting held on 20 April 2024, approved an amendment to the Object Clause of the Memorandum of Association of the Company. The amendment was made to include the following new object:

"To take over the running business of 'Moving Media', a proprietorship firm of Mr. Kuldeep Beshawar Nath Bhargava, which is engaged in the business of broadcasting of video and audio, including related camera and supporting equipment."

7. HOLDING/SUBSIDIARIES/ASSOCIATES/JOINT VENTURES

Your Company does not have any Holding, Subsidiaries, Associates, or Joint Ventures.



8. SHARE CAPITAL:

A. AUTHORIZED SHARE CAPITAL:

The Authorized Share Capital of the Company as on 31 March 2025 is INR 18,50,00,000 (Indian Rupees Eighteen Crore Fifty Lakhs) only divided into 1,85,00,000 (One Crore Eighty-Five Lakhs) fully paid-up equity shares of INR 10 (Indian Rupees Ten) only each.

During the Review Period, the following changes took place in the Authorised Share Capital of the Company:

The Board of Directors at its meeting held on 10 April 2024 and the shareholders through a resolution passed at the Extra-Ordinary General Meeting held on 20 April 2024 increased the authorized share capital of the company from INR 15,00,000 (Indian Rupees Fifteen Lakhs) only divided into 1,50,000 (One Lakh Fifty Thousand) fully paid-up equity shares of INR 10 (Indian Rupees Ten) only each to INR 15,00,00,000 (Indian Rupees Fifteen Crore) only divided into 1,50,00,000 (One Crore Fifty Lakhs) fully paid-up equity shares of INR 10 (Indian Rupees Ten) only each.

The Board of Directors at its meeting held on 12 September 2024, and the shareholders through a resolution passed at the Extra-Ordinary General Meeting held on 13 September 2024 increased the authorized share capital of the company from INR 15,00,00,000 (Indian Rupees Fifteen Crore) only divided into 1,50,00,000 (One Crore Fifty Lakhs) fully paid-up equity shares of INR 10 (Indian Rupees Ten) only each to INR 18,50,00,000 (Indian Rupees Eighteen Crore Fifty Lakhs) only divided into 1,85,00,000 (One Crore Eighty Five Lakhs) fully paid-up equity shares of INR 10 (Indian Rupees Ten) only each.

Further, post closure of the financial year ended as on 31 March 2025, the following changes took place in the Authorised Share Capital of the Company:

The Board of Directors at its meeting held on 04 June 2024, and the shareholders through a resolution passed at the Extra-Ordinary General Meeting held on 06 June 2024 increased the authorized share capital of the company from INR 18,50,00,000 (Indian Rupees Eighteen Crore Fifty Lakhs) only divided into 1,85,00,000 (One Crore Eighty Five Lakhs) fully paid-up equity shares of INR 10 (Indian Rupees Ten) only each to INR 19,00,00,000 (Indian Rupees Nineteen Crores) only divided into 1,90,00,000 (One Crore Ninety Lakhs) fully paid-up equity shares of INR 10 (Indian Rupees Ten) only each.

Accordingly, as on date of this report, the Authorized Share Capital of the Company is INR 19,00,00,000 (Indian Rupees Nineteen Crores) only divided into 1,90,00,000 (One Crore Ninety Lakhs) fully paid-up equity shares of INR 10 (Indian Rupees Ten) only each.

B. PAID UP SHARE CAPITAL:

The paid-up Share Capital of the Company as on 31 March 2025 is INR 12,60,63,360 (Indian Rupees Twelve Crore Sixty Lakhs Sixty-Three Thousand Three Hundred and Sixty) only divided into 1,26,06,336 (One Crore Twenty-Six Lakhs Six Thousand Three Hundred and Thirty-Six) fully paid-up equity shares of INR 10 (Indian Rupees Ten) only each.

During the Review Period, the following changes took place in the Paid-up Share Capital of the Company:

The Shareholders, through a resolution passed at the Extra-Ordinary General Meeting held on 29 July 2024, approved the issuance of 10,00,000 (Ten Lakhs) fully paid-up equity shares by way of Bonus Issue in the ratio of 100:1 (i.e., 100 equity shares for every 1 equity share held) of face value INR 10 each. Subsequently, the Board of Directors at its meeting held on July 30, 2024, allotted the said 10,00,000 equity shares accordingly.

The Board of Directors at its meeting held on 05 September 2024, and the shareholders through a resolution passed at the Extra-Ordinary General Meeting held on 05 September 2024, approved and allotted 10,91,056 (Ten Lakhs Ninety-One Thousand and Fifty-Six) fully paid-up equity shares of face value INR 10 (Indian Rupees Ten) only each at a premium of INR 150 (Indian Rupees One Hundred



and Fifty) only per share [i.e., issue price of INR 160 (Indian Rupees One Hundred and Sixty) only per share] for consideration other than cash and INR 103 (Indian Rupees One Hundred Three) in Cash (that is in lieu of acquisition of the business of M/s Moving Media through a Business Transfer Agreement, effective from 01 April 2024) to Mr. Kuuldeep Beshawar Nath Bhargava, proprietor of M/s Moving Media.

The Shareholders, through a resolution passed at the Extra-Ordinary General Meeting held on 13 September 2024 approved the issuance of 1,05,05,280 (One Crore Five Lakhs Five Thousand Two Hundred and Eighty) fully paid-up equity shares by way of Bonus Issue in the ratio of 5:1 (i.e., 5 equity shares for every 1 equity share held) of face value INR 10 (Indian Rupees Ten) only each. The Board of Directors, at its meeting held on September 14, 2024, accordingly allotted the said 1,05,05,280 (One Crore Five Lakhs Five Thousand Two Hundred and Eighty) equity shares.

Further, post closure of the financial year ended as on 31 March 2025, the following changes took place in the Paid-up Share Capital of the Company:

The Company made an Initial Public Offering (IPO) of 62,00,000 (Sixty-Two Lakhs) equity shares of face value INR 10 (Indian Rupees Ten) only each at a premium of INR 60 (Indian Rupees Sixty) only per share (issue price of INR 70 per share), pursuant to its Prospectus dated June 17, 2025. The shares were allotted on July 1, 2025, and the Company's securities were listed on the NSE SME (Emerge) Platform on July 3, 2025.

Accordingly, as on date of this report, the Paid-up Share Capital of the Company is INR 18,80,63,360 (Indian Rupees Eighteen Crores Eighteen Lakhs Sixty-Three Thousand Three Hundred and Sixty) only divided into 1,88,06,336 (One Crore Eighty-Eight Lakhs Sixty Thousand Three Hundred and Thirty-Six) only fully paid-up equity shares of INR 10 (Indian Rupees Ten) only each.

9. INITIAL PUBLIC OFFER (IPO) & LISTING OF SHARES ON NSE SME EMERGE PLATFORM:

The Company vide Prospectus dated 17 June 2025 issued its securities via Initial Public Offering and the Company's Securities were listed on NSE SME (Emerge) Platform with ISIN INEoXM301010 and symbol of MMEL with effect from 03 July 2025.

The company made an Initial Public Offering (IPO) of 62,00,000 (Sixty-Two Lakhs) Equity Shares of INR 10 (Indian Rupees Ten) only each at a premium of INR 60 (Indian Rupees Sixty) only per share (issue price of INR 70 per share) vide Prospectus dated 17 June 2025,

Pursuant to the IPO as aforesaid 1,88,06,336 (One Crore Eighty-Eight Lakhs Sixty Thousand Three Hundred and Thirty-Six) only fully paid-up equity shares of INR 10 (Indian Rupees Ten) only of the company were listed at NSE SME (Emerge) Platform.

The public issue was subscribed 61.18 times in the retail category, 55.23 times in QIB category and 126.07 times in the NII category.

10. DIVIDEND:

Due to conservation of resources for future expansion your Director's have not recommended any dividend on the Equity Shares for the financial year under review. Pursuant to Regulation 43A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), top one thousand listed entities based on market capitalization shall formulate a dividend distribution policy. The Company is outside the purview of top one thousand listed entities. In view of this formulation of a dividend distribution policy is not applicable to the Company.

11. TRANSFER TO RESERVES:

During the year under review the Board of Directors of your Company has decided not to transfer any amount to reserves.



12. STATEMENT OF DEVIATION AND VARIATION OF ISSUE PROCEEDS UNDER REGULATION 32 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:

There was no deviation or variation on utilization of proceeds of Initial Public Offer (IPO) from the purpose and objects stated in the Prospectus dated 17 June 2025.

13. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Board of Directors of the Company has an optimum combination of Executive, Non-Executive and Independent Directors. As on 31 March 2025, the Board comprises of 05 (Five) Directors, out of which 2 (Two) are Executive Directors, 2 (Two) are Non-Executive Independent Directors and 1 (One) is Non-Executive Directors.

The Composition, category and attendance of each Director at the Board and Annual General Meeting of each Director is as follows: -

Sr No.	DIN	Name of the Director	Designation
1.	01108712	Kuuldeep Beshawar Nath Bhargava	Promoter and Managing Director
2.	09611986	Anjali Bhargava	Promoter and Non – Executive Director
3.	08446107	Ayush Bhargava	Promoter and Executive Director
4.	01594539	Abhishek Shamsunder Rege	Non - Executive Independent Director
5.	07644960	Vinkesh Gulati	Non - Executive Independent Director
6.		Chanda Rambali Yadav	CFO
7.		Surbhi Gupta	Company Secretary

Changes in the Board of Director and Key Managerial Personnel of the Company during the year and till the date of this report are as under:

Mr. Kuuldeep Beshawar Nath Bhargava (DIN: 01108712), was re-designated from Director to Managing Director of the Company pursuant to the provisions of Sections 196, 197, and 203 read with Schedule V of the Companies Act, 2013. His re-designation was approved by the Board at its meeting held on 10 April 2024, with effect from 02 May 2024, and subsequently approved by the members at the Extra-Ordinary General Meeting held on 20 April 2024, for a period of five (5) years commencing from 02 May 2024 to 01 May 2029.

Ms. Anjali Bhargava (DIN: 09611986), was re-designated from Executive Director to Non-Executive Director pursuant to Section 152 of the Companies Act, 2013. The change was approved by the Board at its meeting held on 10 April 2024, with effect from 02 May 2024, and her office shall be liable to retire by rotation.

Ms. Chanda Rambali Yadav was appointed as the Chief Financial Officer of the Company pursuant to the provisions of Section 203 of the Companies Act, 2013. Her appointment was approved by the Board at its meeting held on 10 April 2024, with effect from 02 May 2024.

Mr. Ayush Bhargava (DIN: 08446107), was appointed as an Executive Director of the Company pursuant to the provisions of Sections 149, 152, and 161 of the Companies Act, 2013. His appointment was approved by the members at the Extra-Ordinary General Meeting held on 20 April 2024, with effect from 02 May 2024, and his office shall be liable to retire by rotation.

Mr. Abhishek Shamsunder Rege (DIN: 01594539), was appointed as an Independent Director of the Company pursuant to the provisions of Sections 149, 150, 152, and 160 of the Companies Act, 2013. His appointment was approved by the members at the Extra-Ordinary General Meeting held on 19 July 2024, for a term of five (5) consecutive years commencing from 19 July 2024, and his office shall not be liable to retire by rotation.

Mr. Vinkesh Gulati (DIN: 07644960), was appointed as an Independent Director of the Company pursuant to the provisions of Sections 149, 150, 152, and 160 of the Companies Act, 2013. His



appointment was approved by the members at the Extra-Ordinary General Meeting held on 19 July 2024, for a term of five (5) consecutive years commencing from 19 July 2024, and his office shall not be liable to retire by rotation.

Mr. Dipesh Mangesh Penkar was appointed as the Company Secretary and Compliance Officer of the Company pursuant to the provisions of Sections 179 and 203 of the Companies Act, 2013. His appointment was approved by the Board at its meeting held on 01 August 2024, with effect from 01 August 2024. He subsequently resigned from the Company with effect from 05 May 2025.

Ms. Surbhi Gupta was appointed as the Company Secretary and Compliance Officer of the Company pursuant to the provisions of Sections 179 and 203 of the Companies Act, 2013. Her appointment was approved by the Board at its meeting held on 04 June 2025, with effect from 04 June 2025.

All the necessary filings with the Registrar of Companies with respect to the above Director changes for the Review Period has been completed.

The NRC identifies and ascertains the integrity, professional qualification, areas of expertise and experience of the person, who is proposed to be appointed as a director and appropriate recommendation is made to the Board with respect to his / her appointment to maintain balance, ensure effective functioning of the Board and ensure orderly succession planning. The Board is of the opinion that the Independent Directors of the Company possess requisite qualifications, experience, expertise and hold highest standards of integrity.

During the year, the non-executive directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, and reimbursement of expenses incurred by them for the purpose of attending meetings of the Company.

14. RETIREMENT BY ROTATION:

Section 152 of the Act provides that unless the Articles of Association provide for retirement of all directors at every AGM, not less than two-third of the total number of directors of a public company (excluding the Independent Directors) shall be persons whose period of office is liable to determination by retirement of directors by rotation, of which one-third are liable to retire by rotation. Accordingly, Mr. Ayush Bhargava (DIN: 08446107) is retiring by rotation at the ensuing Annual General Meeting and being eligible, has offered herself for re-appointment.

15. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Discussion and Analysis Report for the year under review, as stipulated under Regulation 34(2)(e) of SEBI Listing Obligations and Disclosure Requirements, 2015 is annexed herewith as "Annexure A".

16. DISCLOSURE UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013:

The Company has not employed any individual whose remuneration falls within the purview of the limits prescribed under the provisions of Section 197 of the Companies Act, 2013, read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. The information required under Section 197 of the Act read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are in "Annexure B".

17. BOARD & COMMITTEE MEETINGS:

a) Board Meeting and Attendance:

During the financial year 2024-25, total Thirteen (13) Board Meetings were held on April 10, 2024, June 21, 2024, July 18, 2024, July 20, 2024, July 26, 2024, July 30, 2024, 01 August 2024, 05 August 2024, 12 September 2024, 14 September 2024, 04 November 2024, 30 December 2024, 26 February 2025 and the gap between two Board Meetings did not exceeds limit as required under the Companies Act, 2013 & Circulars made thereunder.



Details of attendance at the Board Meeting of each Director are as follows:

Name	Category	No of Meeting entitled to attend	No. of Board Meetings attended during the year 2024-25	Whether attended last AGM held on 05 August 2024
Kuuldeep Beshawar Nath Bhargava	Promoter and Managing Director	13	13	Yes
Anjali Bhargava	Promoter and Non – Executive Director	13	13	Yes
Ayush Bhargava	Promoter and Executive Director	12	12	Yes
Abhishek Shamsunder Rege	Non - Executive Independent Director	10	9	Yes
Vinkesh Gulati	Non - Executive Independent Director	10	9	Yes

b) Audit Committee Meeting and Attendance:

During the Financial Year 2024-25, total Seven (4) Audit Committee Meetings were held on 01 August 2024, 12 September 2024, 30 December 2024 and 26 February 2025.

The Board has well-qualified Audit Committee with majority of Independent Directors including Chairman. They possess sound knowledge on Accounts, Audit, Finance, Taxation, Internal Controls etc.

The details of the Composition and attendance at the Meeting of the Audit Committee as on 31 March 2025 are as follows:

Sr. No	Name of the Member	Designation in Committee	Nature of Directorship	No Meeting of entitled to attend	No Meeting of attended
1.	Mr. Abhishek Rege	Chairperson	Independent Director	4	4
2.	Mr. Vinkesh Gulati	Member	Independent Director	4	4
3.	Mr. Kuuldeep Beshawar Nath Bhargava	Member	Managing Director	4	4

The Company Secretary of the Company acts as Secretary of the Committee.

During the year, there are no instances where the Board had not accepted the recommendations of the Audit Committee.

c) Nomination & Remuneration Committee Meeting and Attendance:

During the Financial Year 2024-25, total One (1) Nomination & Remuneration Committee Meeting were held on 01 August 2024.

The Company has duly constituted Nomination & Remuneration Committee to align with the requirements prescribed under the provisions of the Companies Act, 2013.



The details of the Composition and attendance at the Meeting of the Nomination & Remuneration Committee as on 31 March 2025 are as follows:

Sr. No	Name of the Member	Designation in Committee	Nature of Directorship	No Meeting entitled to attend	No Meeting attended
1.	Mr. Vinkesh Gulati	Chairperson	Independent Director	1	1
2.	Mr. Abhishek Rege	Member	Independent Director	1	1
3.	Ms. Anjali Bhargava	Member	Non-executive Director	1	1

The Company Secretary of the Company acts as Secretary of the Committee.

The Board has framed a policy for selection and appointment of Directors, Senior Management and their Remuneration. The policy provides for determining qualifications, positive attributes, and independence of a Director.

d) Stakeholders Relationship Committee and Attendance:

During the Financial Year 2024-25, total One (1) Stakeholders Relationship Committee Meeting were held on 01 August 2024.

The Company has duly constituted Stakeholders Relationship Committee to align with the requirements prescribed under the provisions of the Companies Act, 2013.

The details of the Composition and attendance at the Meeting of the Stakeholders Relationship Committee as on 31 March 2025 are as follows:

Sr. No	Name of the Member	Designation in Committee	Nature of Directorship	No Meeting entitled to attend	No Meeting attended
1.	Ms. Anjali Bhargava	Chairperson	Non-executive Director	1	1
2.	Mr. Vinkesh Gulati	Member	Independent Director	1	1
3.	Mr. Abhishek Rege	Member	Independent Director	1	1

The Company Secretary of the Company acts as Secretary of the Committee.

The Board has framed a policy for selection and appointment of Directors, Senior Management and their Remuneration. The policy provides for determining qualifications, positive attributes, and independence of a Director.

e) Independent Directors and Attendance:

During the Financial Year 2024-25, total One (1) Independent Directors Meeting were held on 01 August 2024.

The details of the Composition and attendance at the Meeting of the Audit Committee as on 31 March 2025 are as follows:

Sr. No	Name of the Member	Designation in Committee	Nature of Directorship	No Meeting entitled to attend	No Meeting attended
1.	Mr. Vinkesh Gulati	Chairman	Independent Director	1	1



2.	Mr. Abhishek Rege	Member	Independent Director	1	1
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18. BOARD EVALUATION

Pursuant to Section 178(2) of the Companies Act, 2013, the Nomination and Remuneration Committee has carried out evaluation of performance of every Director. The Board has carried out an Annual performance evaluation of its own performance, of the Directors individually as well as evaluation of the working of its various Committees. The performance evaluation of Independent Director was carried out by the entire Board excluding the Director being evaluated. The performance evaluation of the Chairman and Non-Independent Director was carried out by the Independent Director at their separate Meeting.

The Directors expressed their satisfaction with the evaluation process.

19. DECLARATION BY AN INDEPENDENT DIRECTOR(S)

The declarations required under Section 149(7) of the Companies Act, 2013 from the Independent Directors of the Company confirming that they meet the criteria of independence under Section 149(6) of the Companies Act, 2013, have been duly received by the Company along with a declaration of compliance of sub-rule (1) and sub-rule (2) of Rule 6 of Companies (Appointment of Directors) Rules 2014. The independent directors have also complied with the Code for Independent Directors prescribed in Schedule IV to the Act and Code of Conduct for Directors and senior management personnel. In the opinion of the Board, there has been no change in the circumstances which may affect their status as Independent Directors of the Company.

20. POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Company's policy on Directors Appointment and Remuneration including criteria for determining qualifications, positive attributes, independence of a Director and other matters provided under sub-section (3) of Section 178 of the Companies Act, 2013 is available on Company's website at <https://www.movingmedia.in/>

21. AUDITORS

a) STATUTORY AUDITORS:

M/s. Kushal S Poonia, Chartered Accountants (Firm Registration No: 156576W), were appointed as the Auditors of the Company for a term of 5 (five) consecutive years i.e. at the 2nd Annual General Meeting of Members held on August 05, 2024 till the conclusion of the Annual General Meeting to be held for the financial year 2028-2029. The Auditors have confirmed that they are not disqualified from continuing as Auditors of the Company.

Auditors' Report:

There are no qualifications, reservations or adverse remarks made by Statutory Auditors, in their report. The Auditors have not reported any frauds.

b) SECRETARIAL AUDIT REPORT:

The Company, vide Prospectus dated 17 June 2025, issued its securities through an Initial Public Offering (IPO), and subsequently, the Company's securities were listed on the NSE SME (Emerge) Platform on 03 July 2025. However, during the review period, the Company did not meet the prescribed threshold under the applicable provisions of the Companies Act, 2013 and SEBI regulations. Accordingly, the requirement for the appointment of a Secretarial Auditor was not applicable to the Company for the financial year under review.



c) COST AUDITOR:

During the review period, the Company did not meet the prescribed threshold under the applicable provisions of the Companies Act, 2013 and SEBI regulations. Accordingly, the requirement for the appointment of a Cost Auditor was not applicable to the Company for the financial year under review.

d) INTERNAL AUDITOR:

During the review period, the Company did not meet the prescribed threshold under the applicable provisions of the Companies Act, 2013 and SEBI regulations. Accordingly, the requirement for the appointment of an Internal Auditor was not applicable to the Company for the financial year under review.

22. INTERNAL AUDIT AND INTERNAL FINANCIAL CONTROL SYSTEMS:

The Board confirms that your Company has laid down a standard set of policies, processes and systems which ensures Internal Financial controls across the organization with reference to Financial Statements and that such controls are adequate and are operating effectively. The Management monitors and evaluates the efficacy and adequacy of internal control systems in the Company ensures compliance with operating procedures, accounting procedures and policies of the Company.

During the review period, the Company did not meet the prescribed threshold under the applicable provisions of the Companies Act, 2013 and SEBI regulations. Accordingly, the requirement for the appointment of an Internal Auditor was not applicable to the Company for the financial year under review

However, post 31 March 2025, the Company has developed an internal audit plan based on the residual risk profile of the business activities. The Audit Plan is approved by the Audit Committee of the Board, which regularly reviews the status of the plan and evaluates the Company's performance, providing directions wherever necessary. Additionally, based on the findings of the Internal Audit, management undertakes corrective actions in their respective areas, thereby strengthening internal controls. Significant audit observations and corrective actions are presented to the Audit Committee of the Board for further review.

During the year under review, these internal controls were tested, and no material weaknesses were identified in their design or operation.

23. ADEQUACY INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS:

In Accordance with Section 134 of the Companies Act, 2013 and Rule 8(5)(viii) of Companies (Accounts) Rules, 2014, Company's Internal Financial Controls (IFC) system with reference to Financial Statements has been established with policies and procedures ensuring -

1. Orderly and efficient conduct of business
2. Safeguarding of its assets
3. Adherence to Company's policies
4. Prevention and detection of frauds and errors
5. Accuracy and completeness of the accounting records and timely preparation of reliable financial information.

During the year under review, no reportable material weakness in the design or operation was observed.

24. VIGIL MECHANISM/ WHISTLE BLOWER POLICY:

The Company has a structured Vigil Mechanism Framework ('Whistle Blower Policy') in terms of the provisions of section 177(9) of the Act and Regulation 22 of the Listing Regulations, that motivates and guides Directors and employees of the Company to report any wrongdoing, unethical or improper practice without any fear of retaliation. The objective of the said framework is to establish a redressal



forum that addresses all concerns raised about questionable practices and through which stakeholders, Directors, employees, and service providers can raise actual or suspected violations. The Whistle Blower Policy empowers all levels of employees, including top management and service providers, to raise their voices against actual/suspected violations.

This vigil mechanism of the Company is overseen by the Audit Committee and provides adequate provisions protecting whistle blowers from unfair termination and other unfair prejudicial and employment practices. The Audit Committee of the Board reviews the complaints received and resolution thereof under the said policy on a quarterly basis. It is hereby affirmed that the Company has not denied any of its personnel, access to the Chairman of the Audit Committee.

During the year under review, the Company had received NIL whistle blower complaint(s).

The Vigil Mechanism/ Whistle Blower Policy is available on Company's website at <https://www.movingmedia.in/>

25. RISK MANAGEMENT

The Company has laid down the procedures to inform to the Board about the risk assessment and minimization procedures and the Board has formulated Risk management policy to ensure that the Board, its Audit Committee and its Executive Management should collectively identify the risks impacting the Company's business and document their process of risk identification, risk minimization, risk optimization as a part of a Risk Management Policy/ strategy.

The common risks inter alia are: Regulations, Credit Risk, Foreign Exchange and Interest Risk, Competition, Business Risk, Technology Obsolescence, Investments, Retention of Talent and Expansion of Facilities etc. Business risk, inter-alia, further includes financial risk, political risk, legal risk, etc. The Board reviews the risk trend, exposure and potential impact analysis and prepares risk mitigation plans, if necessary. Details of the Risk management Policy have been uploaded on the website of the Company.

26. ANNUAL RETURN:

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return of the Company as on March 31, 2024 is available on the website of the Company at <https://www.movingmedia.in/>.

27. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the year under review, as per the requirements of Section 134(3)(g) of the Companies Act, 2013, the Company has not given any loan or guarantee to any person or body corporate nor invested in anybody corporate during the Financial Year 2024-2025 pursuant to Section 186 of Companies Act, 2013.

28. RELATED PARTY TRANSACTIONS:

All contracts / arrangements / transactions entered by the Company during the financial year ended March 31, 2025 with related parties as specified u/s 188 (1) of Companies Act, 2013 were in the ordinary course of business and on an arm's length basis. The information on transactions with related parties pursuant to Section 134(3)(h) of the Act read with Rule 8(2) of the Companies (Accounts) Rules, 2014 in Form AOC-2 is given in "Annexure C" which forms part of this report.

29. CORPORATE GOVERNANCE

As per regulation 15(2) of the SEBI Listing Regulation, the Compliance with the Corporate Governance provisions shall not apply in respect of the following class of the Companies:

- a) Listed entity having paid up equity share capital not exceeding Rs.10 Crore and Net Worth not exceeding Rs.25 Crore, as on the last day of the previous financial year;
- b) Listed entity which has listed its specified securities on the SME Exchange.



Since, our Company falls within the ambit of aforesaid exemption (b); hence compliance with the provision of Corporate Governance shall not apply to the Company and it does not form the part of the Annual Report for the financial year 2024-2025.

30. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMAN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has always believed in providing a safe and harassment free workplace for every individual working in Company’s premises through various interventions and practices. The Company always endeavours to create and provide an environment that is free from discrimination and harassment including sexual harassment. The Company has in place a robust policy on Prevention of Sexual Harassment at workplace which is in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 [14 of 2013] including creation of Posh Policy and submission of annual return to the District Collector. During the year under review, the Company has not received any complaint from the employees related to sexual harassment.

S. No.	Particulars	Remarks
1.	Number of sexual harassment complaints received in a year.	Nil
2.	Number of complaints disposed off during the year.	Nil
3.	Number of cases pending for more than 90 days.	Nil
4.	Number of awareness programs or workshops against sexual harassment conducted during the year.	Nil
5.	Nature of action taken by the employer or district officer with respect to the cases.	Nil

31. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

Information on Conservation of Energy, technology absorption, foreign exchange earnings and outgo is required to be given pursuant to Section 134 (3) (m) of the Companies Act, 2013, read with the Rule 8(3) of Companies (Accounts) Rules, 2014, relevant information pertaining to conservation of energy, technology absorption and foreign exchange earnings and outgo are given under:

A. Conservation of Energy:

- (i) The steps taken or impact on conservation of energy – We believe in improving and maintaining ecological balance by monitoring, measuring, and controlling environmental impact at our workplaces by adopting technologically sound and sustainable practices. Our commitment towards environment and society has been integrated into our operations to ensure sustainable development. As a responsible organization, we make a constant effort to decarbonize our own operations.

Our sustainability strategy focuses on environmental responsibility, climate protection, and an optimal use of natural resources through maximizing resource efficiency. The environment has a direct impact on the health and well-being of every stakeholder in our value chain. It is therefore important that we strive to mitigate our own impact, and wherever possible, influence positive environmental practices.

- (ii) The steps taken by the company for utilizing alternate sources of energy – The Company is actively exploring alternative energy sources as part of its commitment to sustainability. We are in the process of evaluating and implementing energy-efficient solutions, including solar power and other renewable energy initiatives, to reduce our reliance on traditional energy sources and decrease our carbon footprint. This aligns with our goal to decarbonize our operations and contribute to environmental preservation.
- (iii) The capital investment on energy conservation equipment’s – The Company continuously evaluates opportunities for investment in energy conservation equipment and technologies. As part of our



commitment to sustainability, we remain open to integrating energy-efficient solutions that align with our operational and environmental goals in the future.

B. Technology Absorption, Adaptation and Innovation:

- (i) the efforts made towards technology absorption; - The Company continues to focus on integrating advanced technologies into its operations to enhance efficiency and service delivery. We actively monitor global industry trends and adopt cutting-edge equipment and software solutions to stay at the forefront of the media and entertainment industry. Additionally, our technical team undergoes regular training to ensure seamless adaptation to new technologies, allowing us to provide innovative, high-quality solutions to our clients.
- (ii) the benefits derived like product improvement, cost reduction, product development or import substitution; - NA
- (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- No technology was imported during the period under review.
 - a) Technology Imported: NIL
 - b) Year of Import: NIL
 - c) Has the technology been fully absorbed: NIL
 - d) Technical collaborator: NIL
- (iv) the expenditure incurred on Research and Development: NIL

C. Foreign Exchange Earnings and Outgo:

(Rs. in Thousands)		
Particulars	Financial Year ended 31 March 2025	Financial Year ended 31 March 2024
Foreign Exchange Earnings	Nil	Nil
Foreign Exchange Expenditure	Nil	Nil

32. CORPORATE SOCIAL RESPONSIBILITY

The brief outline of the Corporate Social Responsibility (CSR) Policy of the Company, the initiatives undertaken by the Company on CSR activities during the year are set out in “Annexure D” of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014.

The policy is available at the registered office of the Company.

33. DIRECTORS’ RESPONSIBILITY STATEMENT

Pursuant to the requirement of Section 134(5) of the Companies Act, 2013 with respect to Directors’ Responsibility Statement, it is hereby confirmed that:-

- (a) In the preparation of the Annual Accounts for the year ended 31st March, 2025, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- (b) Such accounting policies as mentioned in the Notes to the Financial Statements have been selected and applied consistently and 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 as at 31st March, 2025 and of the profit of the Company for the year ended on that date;
- (c) The Directors have taken proper and sufficient care for maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (d) The annual accounts for the year ended 31st March, 2025 have been prepared on a going concern basis;
- (e) Directors has laid down internal financial controls to be followed by the Company and such Internal Financial Controls are adequate and operating effectively;
- (f) Proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.



34. BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT:

Pursuant to Regulation 34 of the SEBI Listing Regulations, top one thousand listed entities based on market capitalization shall provide Business Responsibility and Sustainability Report. The Company is outside the purview of top one thousand listed entities. In view of this Business Responsibility and Sustainability Report is not applicable.

35. FAMILIARIZATION PROGRAMS OF INDEPENDENT DIRECTORS:

The Independent Directors have been updated with their roles, rights and responsibilities in the Company by specifying them in their appointment letter along with necessary documents, reports and internal policies to enable them to familiarize with the Company's procedures and practices. The Company endeavors, through presentations at regular intervals, to familiarize the Independent Directors with the strategy, operations and functioning of the Company and also with changes in the regulatory environment having a significant impact on the operations of the Company and the industry as a whole. The Independent Directors also meet with senior management team of the Company in informal gatherings.

36. CODE OF CONDUCT FOR PROHIBITION OF INSIDER TRADING:

Your Company has in place a Code of Conduct for Prohibition of Insider, which lays down the process for trading in securities of the Company by the Designated Persons and to regulate, monitor and report trading by the employees of the Company either on his/her own behalf or on behalf of any other person, on the basis of Unpublished Price Sensitive Information. The aforementioned amended Code, as amended, is available on the website of the Company.

37. MAINTENANCE OF COST RECORDS:

Maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is not applicable and not required by the Company.

38. UNCLAIMED DIVIDEND AND UNCLAIMED SHARES

As on 31 March 2025, there is no unpaid/ unclaimed Dividend and the shares to be transferred to the Investor Education & Protection Fund.

39. LISTING WITH STOCK EXCHANGES:

The Company vide Prospectus dated 17 June 2025 issued its securities via Initial Public Offering and the Company's Securities were listed on NSE SME (Emerge) Platform with ISIN INEoXM301010 and symbol of MMEL with effect from 03 July 2025.

During the review period, the Company was not yet listed. However, post-listing, the Company confirms that it has paid the Annual Listing Fees for the year 2025-26 to NSE Ltd., where the Company's shares are listed.

40. GREEN INITIATIVES:

In compliance with Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Notice of the AGM along with the Annual Report 2024-25 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice and Annual Report 2024-25 will also be available on the Company's website <https://www.movingmedia.in/>.

**41. PUBLIC DEPOSITS:**

The Company has not accepted or renewed any amount falling within the purview of provisions of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014 during the year under review. Hence, the requirement for furnishing of details of deposits which are not in compliance with the Chapter V of the Act is not applicable.

Pursuant to Rule 2(c) (viii) of the Companies (Acceptance of Deposits) Rules, 2014, the Company has received unsecured loans from its directors. The details of which are provided in the Financial Statement and under transactions with related parties which forms part of this report.

42. STATEMENT ON COMPLIANCES OF SECRETARIAL STANDARDS:

The Board of Directors have complied with applicable Secretarial Standards as specified u/s. 118 of Companies Act, 2013.

43. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

There were no orders passed by any Regulator or Court during the year.

44. DISCLOSURE AS REQUIRED UNDER CLAUSE 5A TO PARA A OF PART A OF SCHEDULE III OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:

The Company or the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the listed entity or of its holding, subsidiary or associate company has not entered into agreements among themselves or with a third party, or solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the Company or impose any restriction or create any liability upon the Company.

45. MATERIAL CHANGES AND COMMITMENTS BETWEEN THE END OF THE YEAR UNTILL THE DATE OF THIS REPORT AFFECTING THE FINANCIAL POSITION OF THE COMPANY:**A. Initial Public Offerings (IPO):**

The Company vide Prospectus dated 17 June 2025 issued its securities via Initial Public Offering and the Company's Securities were listed on NSE SME (Emerge) Platform with ISIN INEoXM301010 and symbol of MMEL with effect from 03 July 2025.

The company made an Initial Public Offering (IPO) of 62,00,000 (Sixty-Two Lakhs) Equity Shares of INR 10 (Indian Rupees Ten) only each at a premium of INR 60 (Indian Rupees Sixty) only per share (issue price of INR 70 per share) vide Prospectus dated 17 June 2025,

Pursuant to the IPO as aforesaid 1,88,06,336 (One Crore Eighty-Eight Lakhs Sixty Thousand Three Hundred and Thirty-Six) only fully paid-up equity shares of INR 10 (Indian Rupees Ten) only of the company were listed at NSE SME (Emerge) Platform.

The public issue was subscribed 61.18 times in the retail category, 55.23 times in QIB category and 126.07 times in the NII category.

B. Change in MOA Subsequent to Increase in Authorized Share Capital:

The Board of Directors at its meeting held on 04 June 2024, and the shareholders through a resolution passed at the Extra-Ordinary General Meeting held on 06 June 2024 increased the authorized share capital of the company from INR 18,50,00,000 (Indian Rupees Eighteen Crore Fifty Lakhs) only divided into 1,85,00,000 (One Crore Eighty Five Lakhs) fully paid-up equity shares of INR 10 (Indian Rupees Ten) only each to INR 19,00,00,000 (Indian Rupees Nineteen Crores) only divided into 1,90,00,000 (One Crore Ninety Lakhs) fully paid-up equity shares of INR 10 (Indian Rupees Ten) only each.



46. MATERNITY BENEFIT

According to Rule 8(5)(xiii) of Companies (Account) Rules, 2014. The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

47. GENERAL DISCLOSURES:

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

1. The Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.
2. The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1)(d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.
3. The Company has not issued any equity shares under Employees Stock Option Scheme during the year under review and hence no information as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.
4. During the year under review, there were no instances of non-exercising of voting rights in respect of shares purchased directly by employees under a scheme pursuant to Section 67(3) of the Act read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014 is furnished.
5. No orders have been passed by any Regulator or Court or Tribunal which can have an impact on the going concern status and the Company's operations in future.
6. No Significant orders have been passed by the Regulators, Courts, Tribunals impacting going concern status and status of company's operations in future.
7. During the year under review there are no shares in the demat suspense account or unclaimed suspense account of the Company.
8. There are no details to be disclosed under Section 134(3)(ca) of the Companies Act, 2013 as there has been no such fraud reported by the Auditors under Section 143(12) of the Companies Act, 2013.
9. During the year under review, there was no difference between the amount of valuation conducted at the time of availing loans from banks or financial institutions and the valuation undertaken during the One Time Settlement (OTS) process. The consistency in valuation reflects a transparent and uniform approach in assessing the fair market value of the assets, and indicates that there were no significant changes in asset condition, market factors, or methodology adopted by the registered valuers engaged during both instances.
10. During the Financial year no application was made, nor is any proceeding pending against the Company under the Insolvency and Bankruptcy Code, 2016 (31 of 2016). Accordingly, this clause is not applicable to the Company as at the end of the financial year.



48. ACKNOWLEDGEMENT:

Your directors acknowledge with gratitude the support received by the Company from the Banks, Government Agencies/ organizations and employees of your Company.

Your directors also acknowledge with thanks the faith reposed by the Investors in the Company and look forward to their continued support for times to come.

For and on behalf of the Board
Moving Media Entertainment Limited

Sd/-

Kuldeep Beshawar Nath Bhargava
Managing Director
DIN:01108712

Sd/-

Ayush Bhargava
Director
DIN: 08446107



Annexure A- Management's Discussion And Analysis Of Financial Condition And Results Of Operation

This section presents management's perspective on the Company's financial condition and operational performance for the fiscal years ended March 31, 2025, 2024, and 2023. It includes a review of both our Restated Consolidated Financial Statements and Special Purpose Carved-Out Combined Financial Statements, which should be read in conjunction with the accompanying notes, schedules, and significant accounting policies.

The Restated Consolidated Financial Information has been prepared in accordance with the provisions of the Companies Act, 2013 and restated pursuant to the SEBI (ICDR) Regulations, 2018. These standards differ in certain material respects from IFRS, U.S. GAAP, and other international accounting frameworks. As such, the relevance and interpretability of this financial information for readers outside India will depend on their familiarity with Indian GAAP and the applicable regulatory environment.

To facilitate year-over-year comparison, we have also included Special Purpose Carved-Out Combined Financial Statements for the fiscal years ended March 31, 2024, 2023, and 2022. These statements have been prepared on a "carved-out" basis, assuming the Company operated as a standalone entity from April 1, 2021. It is important to note that financial and operational data prior to the Business Transfer may not accurately reflect the Company's performance as an independent entity post-transfer.

Readers are advised to refer to the sections titled "Risk Factors" and "Forward-Looking Statements" for a detailed discussion of the assumptions, uncertainties, and risks that could cause actual results to differ materially from those expressed or implied in this report.

Our financial year concludes on March 31. Accordingly, all references to a specific fiscal year pertain to the 12-month period ending on that date.

Moving Media Entertainment Limited was originally incorporated on May 19, 2022, as Moving Media Entertainment Private Limited under the Companies Act, 2013, with registration through the Central Registration Centre. Following a shareholder resolution passed on June 25, 2024, the Company's name was changed to Moving Media Entertainment Limited, with a fresh Certificate of Incorporation issued on July 24, 2024, by the Assistant Registrar of Companies, Central Processing Centre.

On August 5, 2024, the Company acquired the entire running business of M/s Moving Media, a sole proprietorship owned by Mr. Kuldeep Beshawar Nath Bhargava, on a going concern basis, including all associated assets and liabilities, through a Business Transfer Agreement. Effective April 1, 2024, pursuant to shareholder approval, the Company commenced operations under its current structure. The Corporate Identification Number (CIN) is U92419MH2022PLC382959.



Moving Media Entertainment Limited is a specialized provider of camera and lens equipment rental services, catering to the media and entertainment industry across India. The business originated in 2012 as a proprietary firm under the name M/s Moving Media, and has since evolved into a trusted brand known for its quality service and growing customer base.

Under the leadership of our promoter, Mr. Kuuldeep Beshawar Nath Bhargava, the Company was formally established in 2022 to scale operations and enhance service delivery. We offer comprehensive and cost-effective solutions that span hardware and software sourcing, installation, integration, documentation, user training, and post-installation support. Our commitment to delivering end-to-end solutions—from Concept to Commissioning (C2C)—ensures that clients receive tailored services aligned with their production needs.

Our rental portfolio includes cameras, lenses, filters, grips, gimbals, monitors, sound equipment, and lighting setups. We serve a diverse clientele ranging from small production houses to large corporate entities in the entertainment sector. By offering flexible, customized rental schemes, we empower our clients to access high-quality equipment without compromising on budget, thereby enhancing their creative output and operational efficiency.

Results of Operations

Fiscal Year 2025 vs. Fiscal Year 2024:

In the fiscal year ending March 31, 2025, the company achieved significant operational growth, with total income from operations increasing by 58.52% to ₹3,706.38 lakhs, compared to ₹2,338.11 lakhs in the previous fiscal year. This substantial top-line growth was primarily driven by an increased volume of projects in the camera and lens equipment outsourcing sector, reflecting strong market demand and successful business expansion.

A pivotal element of the company's strategy was a significant investment in its equipment inventory, with capital expenditure rising to ₹5,367.07 lakhs. This strategic move reduced the company's dependence on external vendors for equipment hire. As a result, the Cost of Operations as a percentage of total income decreased markedly from 25.39% in FY 2024 to 16.85% in FY 2025, leading to an improvement in gross profit margins.

However, this capital expenditure had a direct impact on other expense lines. Depreciation and amortization expenses saw a substantial increase, growing from ₹262.55 lakhs in FY 2024 to ₹1,286.23 lakhs in FY 2025, reflecting the expanded asset base. Furthermore, finance costs rose from ₹35.51 lakhs to ₹174.78 lakhs, a consequence of new borrowings undertaken to fund the business expansion and equipment acquisition.

Consequently, while the Profit Before Tax (PBT) grew by 3.68% from ₹1,348.82 lakhs to ₹1,398.45 lakhs, the growth in profitability was moderated by the increased depreciation and interest charges. The Profit After Tax (PAT) saw a modest increase from ₹1,008.97 lakhs to ₹1,039.68 lakhs. This resulted in a contraction of the PAT margin from a high of 43.15% in FY 2024 to 28.05% in FY 2025, illustrating the near-term impact of the company's heavy investment in its growth infrastructure.



Fiscal Year 2024 vs. Fiscal Year 2023:

The preceding fiscal year (FY 2024) was characterized by even more pronounced growth. Revenue from operations surged by an exceptional 204.65% from ₹767.48 lakhs in FY 2023 to ₹2,338.11 lakhs in FY 2024. This period of hyper-growth led to a significant expansion in the PAT margin to 43.15%, as the company effectively scaled its operations and capitalized on market opportunities before embarking on the heavier capital expenditure cycle seen in FY 2025.

Financial Condition and Cash Flow Analysis

The company's strategic focus on capital investment is clearly visible in its balance sheet and cash flow statements. The net cash flow from operating activities has remained consistently positive, growing from ₹394.38 lakhs in FY 2023 to ₹737.36 lakhs in FY 2024, and further to ₹956.26 lakhs in FY 2025. This trend indicates strong and healthy core business operations capable of generating sustainable cash.

Conversely, the net cash flow from investing activities has been significantly negative, underscoring the company's capital-intensive nature. The cash used in investing activities was ₹554.19 lakhs in FY 2023, increased to ₹1,825.48 lakhs in FY 2024, and peaked at ₹5,367.07 lakhs in FY 2025. This outflow is almost entirely attributable to the continuous and accelerating investment in property, plant, and equipment.

This substantial capital expenditure has been supported by robust cash flows from financing activities. In FY 2025, net cash from financing activities was ₹4,441.55 lakhs, primarily sourced from long-term and short-term borrowings, alongside an increase in share capital. This financing strategy has enabled the company to fund its expansion while maintaining operational liquidity. The company's debt-to-equity ratio stood at 1.05 as of March 31, 2025, indicating a leveraged but manageable capital structure to support its growth trajectory.





Key Performance Indicators of our Company

(₹ in Lakhs)

Key Financial Performance	Restated Financial Statements ⁽¹⁾			Special Purpose Carved-Out Financial Statements ⁽²⁾		
	For the financial year ended March 31, 2025	For the financial year ended March 31, 2024	For the financial year ended March 31, 2023	For the financial year ended March 31, 2024	For the financial year ended March 31, 2023	For the financial year ended March 31, 2022
Revenue from operations ⁽³⁾	3,706.38	2,338.11	767.48	2,882.59	1,646.54	1,336.42
EBITDA ⁽⁴⁾	2,859.47	1,646.89	227.50	2,244.26	758.64	645.62
EBITDA Margin % ⁽⁵⁾	77.15	70.44	29.64	77.86	46.07	48.31
PAT	1,039.68	1,008.97	149.65	1,028.94	211.59	122.38
PAT Margin % ⁽⁶⁾	28.05	43.15	19.50	35.69	12.85	9.16
Networth ⁽⁷⁾	3,944.98	1,159.61	150.65	2,905.30	1,036.40	443.04
RoE % ⁽⁸⁾	26.35	87.01	99.34	35.42	20.42	27.62
RoCE% ⁽⁹⁾	18.49	53.43	59.15	30.63	15.28	15.19

Key Operational Indicators:

Key Financial Performance	Restated Financial Statements ⁽¹⁾			Special Purpose Carved-Out Financial Statements ⁽²⁾		
	For the financial year ended March 31, 2025	For the financial year ended March 31, 2024	For the financial year ended March 31, 2023	For the financial year ended March 31, 2024	For the financial year ended March 31, 2023	For the financial year ended March 31, 2022
Number of Clients	147	108	70	116	146	86
Total Projects	516	296	203	304	422	236
Total Duration of Projects (₹ in Lakh)	10,228	7,739	4,095	8,323	8,605	5,109
Total Amount	3,706.38	2,338.11	767.48	2,882.59	1,646.54	1,336.42
Average Duration per Project ⁽³⁾	20	26	20	28	21	22
Average Project Value (₹ in Lakh)	7.18	7.90	3.78	9.48	3.90	5.66
Average Client Revenue (₹ in Lakh)	25.21	21.65	10.96	24.85	11.28	15.54

**Annexure – B****Details of Remuneration under Section 197(12)**

Details pertaining to remuneration as required under 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 remuneration of the employees of the Company for the financial year 2024-25:

Sr No.	Name of the Director / Key Managerial Person (KMP)	Designation	% increase/ (decrease) in remuneration in the financial year 2024-25	Ratio of remuneration of each Director to median remuneration of employees
1.	Kuuldeep Beshawar Nath Bhargava	Promoter and Managing Director	NA**	5.56:1
2.	Anjali Bhargava	Promoter and Non – Executive Director**	NA***	NA*
3.	Ayush Bhargava	Promoter and Executive Director	NA#	NA#*
4.	Abhishek Shamsunder Rege	Non - Executive Independent Director	NA#	NA*
5.	Vinkesh Gulati	Non - Executive Independent Director	NA#	NA*
6.	Chanda Rambali Yadav	CFO	NA#	1.56:1
7.	Dipesh Mangesh Penkar	Company Secretary	NA#	0.40:1

Note:

*None of the Independent Directors and Non-Executive Director of the Company received any remuneration except sitting fees during the Financial Year 2024-25.

Mr. Ayush Bhargava, Mr. Abhishek Shamsunder Rege, Mr. Vinkesh Gulati, Mr. Dipesh Mangesh Penkar, Mr. Chanda Rambali Yadav were appointed during F.Y. 2024-25, hence comparable data not available.

** Mr. Kuuldeep Beshawar Nath Bhargava (DIN: 01108712), was re-designated from Director to Managing Director of the Company pursuant to the provisions of Sections 196, 197, and 203 read with Schedule V of the Companies Act, 2013. His re-designation was effective from 02 May 2024. During the financial year 2023-2024 he has not drawn any salary and hence the % increase in remuneration in the financial year 2024-25 is not ascertainable

*** Ms. Anjali Bhargava (DIN: 09611986), was re-designated from Executive Director to Non-Executive Director pursuant to Section 152 of the Companies Act, 2013. The change was approved by the Board at its meeting held on 10 April 2024, with effect from 02 May 2024. During the financial year 2024-2025 she has not drawn any salary and hence the % increase in remuneration in the financial year 2024-25 is not ascertainable.

Mr. Ayush Bhargava (DIN: 08446107), was appointed as an Executive Director of the Company with effect from 02 May 2024, pursuant to the provisions of Sections 149, 152, and 161 of the Companies Act, 2013. During the financial year 2024-2025 he has not drawn any salary and hence the **ratio %age cannot be ascertainable**



2. The percentage increase in the median remuneration of employees of the Company in the financial year: During the financial year 2024-25, the median remuneration of employees of the Company was increased by approx. 248%

3. The number of permanent employees on the rolls of Company: As on March 31, 2025, there were 10 permanent employees on the rolls of the Company.

4. Average percentile decrease made in the salaries of employees other than managerial personnel in the last financial year i.e. 2024-25 was – Not Applicable

5. It is affirmed that the remuneration paid is as per the remuneration policy of the Company.

For and on behalf of the Board

Moving Media Entertainment Limited

Sd/- **Kuldeep Beshawar Nath Bhargava**
Managing Director DIN:01108712

Sd/ - **Ayush**
Bhargava Director
DIN: 08446107



ANNEXURE - C

Particulars of Contracts or Arrangements with Related Parties 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 transactions under third proviso thereto:

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

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

2) A. Details of material contracts or arrangement or transactions at arm's length basis:

Sr No	A Name of related Party	B Nature of Relationship	C Nature of contracts/arrangements/transactions	D Duration of the contracts/arrangements/transactions	E Salient terms of the contracts or arrangements or transactions including the value, if any	F Date(s) of approval by the Board, if any:	G Amount paid as advances, if any
1.	Kuuldep Beshawar Nath Bhargava	Managing Director	Remuneration	On going	As per mutually terms and condition between the parties.	10 April 2024	NIL
2.	Chanda Rambali Yadav	Key Managerial Person	Remuneration	On going	As per mutually terms and condition between the parties.	10 April 2024	NIL



3.	Anjali Bhargava	Non-Executive Director	Sitting Fees and Commission Charges	On going	As per mutually terms and condition between the parties.	10 April 2024	NIL
4.	Mad Media Services	Proprietorship Firm of Director Ayush Bhargava	Unsecured Loans Received	Not Applicable	As per mutually terms and condition between the parties.	Not Applicable	NIL

For and on behalf of the Board
Moving Media Entertainment Limited

Sd/-
Kuldeep Beshawar Nath Bhargava
Managing Director
DIN:01108712

Sd/-
Ayush Bhargava
Director
DIN: 08446107





ANNEXURE - D

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

1. Brief outline on CSR Policy of the Company -

The Company has framed the Corporate Social Responsibility (CSR) Policy in terms of the provisions of Section 135(1) of the Companies Act, 2013.

The CSR Activities for the Company are primarily carried out by Arya Foundation, Implementing Agency and following guiding principles for selection of CSR activities are followed: -

- Activity: CSR activities permitted in Schedule VII of the Companies Act, 2013 as may be amended from time to time, only should be undertaken in close coordination with Arya Foundation and the Board of Directors.
- Location: Preference should be given to the local areas in India where the Company operates, to the extent reasonably possible.
- Benefits: Priority should be given to projects which will bring long term, sustainable and lasting benefits to the community. Company shall endeavor to select projects that are long term in nature and have a lasting impact on the beneficiaries even upon disengagement at the end of the project period.
- Budget allocation: Company shall spend, minimum two percent (2%) of the average net profits made during the three immediately preceding financial years, for CSR activities. The spend on any identified activity may be decided on the need assessment either undertaken by the Company or Arya Foundation.

The Corporate Social Responsibility (CSR) Policy of the Company, as approved by the Board of the Directors.

A brief overview of your Company's projects is as given below:

The CSR activities by the Company for the Financial year 2024-25 in accordance with Section 135 of the Companies Act, 2013 were undertaken through implementing agency, Arya Foundation, which is committed towards undertaking CSR activities for the Company. During the year, the Company has approved the Budget of INR 15,49,000 (Indian Rupees Fifteen Lakhs Forty Nine Thousand only) on CSR activities, in line with the approved CSR Policy of the Company.

2. Composition of CSR Committee:

Pursuant to insertion of Section 135(9) of Companies Act, 2013 with effect from 22.01.2021, where the amount to be spent by a company under section 135(5) does not exceed fifty lakh rupees, the requirement under section 135(1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under Section 135 shall be discharged by the Board of Directors of the company.

In view of the above provision, the functions of CSR Committee are being discharged by the Board of Directors of the Company.

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company - CSR policy has been uploaded on <https://www.movingmedia.in/>

4. Provide the executive summary alongwith web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable - Not Applicable

5.

- a. Average net profit of the company as per section 135(5) - INR 7,74,50,000
- b. Two percent of average net profit of the company as per section 135(5) – INR 15,49,000
- c. Surplus arising out of the CSR projects or programmes or activities of the previous financial years- NIL
- d. Amount required to be set off for the financial year, if any – NIL
- e. Total CSR obligation for the Financial Year (b+c-d) – INR 15,49,000

6.

- a. Amount spent on CSR projects (both Ongoing Project and other than Ongoing Project) – NIL
- b. Amount spent in administrative overheads – NIL



- c. Amount spent on impact assessment, if applicable – NIL
- d. Total amount spent for the financial year [(a)+(b)+(c)] - NIL
- e. CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year. (in INR)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
	Amount (INR)	Date of transfer	Name of the Fund	Amount	Date of transfer
NIL	15,49,000	29 April 2025	Not Applicable	Not Applicable	Not Applicable

- f. Excess amount for set off, if any –

Sl. No.	Particular	Amount (in INR)
(i)	Two percent of average net profit of the company as per section 135(5)	INR 15,49,000
(ii)	Total amount spent for the Financial Year	Nil
(iii)	Excess amount spent for the financial year [(ii)-(i)]	Nil
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Nil

- 7. Details of Unspent CSR amount for the preceding three financial years:

1	2	3	4	5	6		7	8
Sr. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-Section 6 of section 135	Balance Amount in Unspent CSR Account under sub section (6) of section 135	Amount spent in the Financial Year	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any		Amount remaining to be spent in succeeding Financial Years	Deficiency, if any
					Amount	Date of transfer		
NIL								

- 8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Yes No

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sr. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered Address
1	2	3	4	5	6		
Not Applicable							



9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub-section 5 of section 135 – Not Applicable

The Board of Directors of the Company hereby affirms that the implementation and monitoring of Corporate Social Responsibility (CSR) Policy, is in compliance with CSR objectives and policy of the Company.

For and on behalf of the Board

Moving Media Entertainment Limited

Sd/-

Kuldeep Beshawar Nath Bhargava
Managing Director DIN:01108712

Sd/-

Ayush Bhargava
Director
DIN: 08446107





Independent Auditor's Report

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **MOVING MEDIA ENTERTAINMENT LIMITED (“the Company”)**, which comprise the Balance sheet as at 31st March 2025, the Statement of Profit and Loss, the Statement of change in Equity and the Cash Flow Statement for the year then ended and notes to the Financial Statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013, as amended (the “Act”) in the manner so required and give a true and fair view in conformity with the accounting Standards prescribed under section 133 of the Act read with the Companies Rules 2015, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, its Profit, change in equity and its cash flows for the year ended on that date.

Basis for Opinion

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 Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current year. These matters were addressed, in the context of our audit of the financial statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

The Company's Board of Directors is responsible for the other information. The other information obtained at the date of this auditor's report is other information included in Board of Directors Annual Report including Annexures to such report but does not include the Financial Statements and our Auditor's Report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Management's Responsibility for the Financial Statements

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

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 Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss, the Statement of change in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls refer to our separate report in “Annexure A”.
- g) With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of Section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 read with Schedule V of the Act.
- h) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have 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; and
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity (“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;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(d) The company has not declared or paid any dividend during the year and has not proposed final dividend for the year.

- i) Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which does not has a feature of recording audit trail (edit log) facility.

**For Kushal S. Poonia & Co.
Chartered Accountants**

Firm registration number – 156576W

Sd/-

Kushal Singh Poonia

Proprietor

Membership number: 605377

Place: Mumbai

Date: 17-06-2025

UDIN: 25605377BMKXVE9388

ANNEXURE - A TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section 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 **MOVING MEDIA ENTERTAINMENT LIMITED ("the Company")**, as of 31 March 2025 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 ('ICAI').

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;

(2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

For Kushal S. Poonia & Co.
Chartered Accountants
Firm registration number – 156576W

Sd/-

Kushal Singh Poonia
Proprietor
Membership number: 605377
Place: Mumbai
Date: 17-06-2025
UDIN: 25605377BMKXVE9388

“ANNEXURE B” TO THE INDEPENDENT AUDITORS’ REPORT

(Referred to in paragraph 1 under “Report on Other Legal and Regulatory Requirements” of the Independent Auditors’ Report of even date to the standalone financial statement of the Company for the year ended 31st March, 2025)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

- i. A)
 - a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.
 - b) The Company has maintained proper records showing full particulars of intangible assets.
- B) The Company has a program of physical verification of property, plant and equipment and right-of-use assets so to cover all the assets once every year which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain property, plant and equipment and right-of-use assets were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- C) The company does not have any immovable property So, the requirement under paragraph 3 (i) (B) of the Order are not applicable to the Company.
- D) The Company has not revalued its Property, Plant and Equipment or intangible assets during the year ended March 31, 2025.

E) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. A) The company is involved in service sector and is not engaged in the trading of goods. So, physical verification of inventory at reasonable intervals during the year is not required.

B) The company has previously sanctioned working capital loan in excess of five crore rupees in aggregate, from banks or financial institutions on the basis of security of current assets. The quarterly statements filed by the company with such banks are in aggregate with the books of accounts of the company.

iii. A) The Company has not made investments provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties,

B) The Company has not granted loans (unsecured) to other companies covered in the register maintained under section 189 of the Companies Act, 2013 during the year. So, the requirement under paragraph 3 (iii) (B) to (G) of the Order are not applicable to the Company

iv. The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

v. The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of section 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

vi. To the best of our knowledge and as explained, the Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013, for the Business Activities of the Company.

vii. In respect of statutory dues

(a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2025 for a period of more than six months from the date they became payable

(b) According to the information and explanations given to us and the records of the Company examined by us, there is no, undisputed amounts payable in respect of provident fund, employees state insurance, income tax, Goods and Service Tax, cess and other material statutory dues, as applicable were in arrears as at 31st March 2025 for a period of more than six months from the date they became payable.

viii. According to the information and explanations given to us and the records of the Company examined by us, there are no transactions recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix. A. The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

B The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

- C. The term loans were applied for the purpose for which the loans were obtained.
- D. On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- E. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- F. The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. A. The Company has not raised moneys by way of initial public offer during the year.
- B. During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable
- xi. A. No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- B. No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- C. There was no whistle blower complaints received by the Company during the year.
- xii. In our opinion, the Company is not a Nidhi Company as defined under section 406(1) of the Act. Therefore, the provisions of clause 3(xii) (a) to (c) of the Order are not applicable to the Company and hence not commented upon.

- xiii. In our opinion, the Company is in compliance with Sections 177 and 188 of the Act, where applicable, for all transaction with related parties and details of related party transactions have been disclosed in the Standalone Financial Statements as required by the applicable Indian accounting standards.
- xiv. A. According to the information and explanations given by the management, in our opinion and based on our examination, the company has an internal audit system commensurate with the size and nature of its business.
- B. We have considered the internal audit reports of the company issued till date, for the period under audit.
- xv. According to the information and explanations given by the management and audit procedures performed by us, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.
- xvi. According to the information and explanation given to us by the management, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) hence, the provisions of clause 3 (xvi) (a) to (d) of the Order is not applicable to the company.
- xvii. The Company has not incurred cash losses during the financial year covered by our audit and in the immediately preceding financial year.
- xviii. According to the information and explanations given to us and audit procedures performed by us, there is resignation of the statutory auditors during the year. There were no objections or concerns raised by the outgoing auditors.
- xix. 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 payment 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 up to 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.

- xx. A) In respect of other than ongoing projects, there is Rs. 3.89 Lakhs that are required to be transferred to a fund specified in Schedule VII of the Companies Act, in compliance with the second proviso to sub-section 5 of section 135 of the Act. This matter has been disclosed in Note 25.2 Of the standalone financial statements.

For Kushal S. Poonia & Co.

Chartered Accountants

**Firm registration number -
156576W**

Sd/-

Kushal Singh Poonia

Proprietor

Membership number: 605377

Place: Mumbai

Date: 17-06-2025

UDIN: 25605377BMKXVE9388

MOVING MEDIA ENTERTAINMENT LIMITED
(formerly known as Moving Media Entertainment Private Limited)
CIN - U92419MH2022PLC382959
Balance Sheet as at 31st March, 2025
(All amount are in Indian ₹ Thousand , except as otherwise stated)

PARTICULARS		Note No.	As at 31st March 2025	As at 31st March 2024
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	1,26,063.36	100.00
	(b) Reserves and surplus	3	2,68,434.98	1,15,861.41
2	Non-current liabilities			
	(a) Long-term borrowings	4	1,85,566.61	93,206.86
	(b) Long-term Provision	5	179.80	-
	(b) Deferred Tax Liability	28	40,082.17	12,106.90
3	Current liabilities			
	(a) Short Term Borrowings	6	2,30,504.61	35,979.27
	(b) Trade payables	7		
	-Dues of Small Enterprise & Micro Enterprise		-	-
	-Dues of Creditors other than Small Enterprise & Micro Enterprise		64,017.97	33,442.99
	(c) Other current liabilities	8	24,979.50	10,907.99
	(d) Short-term provisions	9	7,901.87	23,975.75
	TOTAL		9,47,730.85	3,25,581.18
B	ASSETS			
1	Non-current assets			
	(a) Property, Plant & Equipment	10	6,17,045.12	2,08,961.16
2	Current assets			
	(a) Trade receivables	11	1,47,847.93	74,614.26
	(b) Cash and cash equivalents	12	5,001.14	1,926.85
	(c) Short Term Loan Advances	13	1,22,824.52	33,144.58
	(d) Other Current Assets	14	55,012.14	6,934.33
	TOTAL		9,47,730.85	3,25,581.18

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

1-47

In terms of our report attached.
FOR KUSHAL S POONIA & CO.
Chartered Accountants
FRN NO. 156576W

For and on behalf of the Board of Directors
MOVING MEDIA ENTERTAINMENT LIMITED

Sd/-

KUSHAL SINGH POONIA
Proprietor
M.NO:605377

Sd/-

Anjali Bhargava
Director
DIN-09611986

Sd/-

Kuldeep Beshwar Nath
Bhargava
Managing Director
DIN - 01108712

Place : Mumbai
Date :- 17 June 2025

Sd/-

Surbhi Gupta
Company Secretary
M No:- ACS71609

Sd/-

Chanda Rambali Yadav
CFO
PAN:- AWZPY9778L

UDIN: 25605377BMKXVE9388

MOVING MEDIA ENTERTAINMENT LIMITED
(formerly known as Moving Media Entertainment Private Limited)
CIN - U92419MH2022PLC382959
Statement of Profit and Loss for the year ended 31 March, 2025
(All amount are in Indian ₹ Thousand , except as otherwise stated)

Particulars		Note No.	For the Year ended 31st March,2025	For the Year ended 31st March,2024
A	CONTINUING OPERATIONS			
1	Revenue from operations	15	3,70,638.31	2,33,811.09
2	Other income	16	-	-
3	Total Income (1+2)		3,70,638.31	2,33,811.09
4	Expenses			
	(a) Cost of Operation	17	62,442.11	59,356.65
	(b) Employee Benefit Expense	18	7,927.39	2,276.66
	(c) Depreciation and amortisation expense	19	1,28,623.43	26,254.89
	(d) Finance Cost	20	17,478.40	2,825.60
	(e) Other Administrative Expenses	21	14,322.22	8,215.11
	Total expenses		2,30,793.54	98,928.91
5	Profit / (Loss) for the year (3-4)		1,39,844.76	1,34,882.17
6	Tax expense:			
	(a) Current tax expense for current year		7,901.47	23,975.75
	(b) Current tax expense relating to prior years		-	2,935.92
	(c) Deferred tax		27,975.33	-
			35,876.80	26,911.68
7	Profit / (Loss) from continuing operations (5 -6)		1,03,967.96	1,07,970.50
	TOTAL OPERATIONS			
8	Profit / (Loss) for the year		1,03,967.96	1,07,970.50
9	Earnings per share (of Rs. 10/- each):	22		
	(a) Basic		8.50	10,797.05
	(b) Diluted EPS		8.50	10,797.05

NOTES FORMING PART OF THE FINANCIAL STATEMENTS 1-47

In terms of our report attached.
FOR KUSHAL S POONIA & CO.
Chartered Accountants
FRN NO. 156576W

For and on behalf of the Board of Directors
MOVING MEDIA ENTERTAINMENT LIMITED

Sd/-

Sd/-

Sd/-

Anjali Bhargava

Kuuldeep Beshawar Nath
Bhargava

KUSHAL SINGH POONIA

Director
DIN-09611986

Managing Director
DIN - 01108712

Proprietor

M.NO:605377

Sd/-

Sd/-

Place : Mumbai
Date: 17 June 2025

Surbhi Gupta
Company Secretary
M No:- ACS71609

Chanda Rambali Yadav
CFO
PAN:- AWZPY9778L

UDIN: 25605377BMKXVE9388

MOVING MEDIA ENTERTAINMENT LIMITED
(formerly known as Moving Media Entertainment Private Limited)
CIN - U92419MH2022PLC382959
Cashflow Statement for Year Ended 31 March, 2025
(All amount are in Indian ₹ Thousand , except as otherwise stated)

Particulars	As At 31 March 2025	As At 31 March 2024
Cash flows from operating activities		
Net profit/(loss) before taxation and extraordinary item and tax	1,39,844.76	1,34,882.17
<u>Adjustments for:</u>		
Depreciation	1,28,623.43	26,254.89
Interest Expense	17,478.40	2,564.95
Operating profit/ (loss) before working capital changes	2,85,946.59	1,63,702.02
<u>Changes in Working Capital</u>		
Change in Trade Payables	30,574.98	(12,950.35)
Change in Short term Borrowings	-	35,979.27
Change in Trade Receivables	(73,233.66)	(47,687.43)
Change in other current liabilities	14,071.51	10,602.31
Change in Short term loans & advances	(89,679.94)	(33,144.58)
Change in other current Assets	(48,077.81)	(3,850.38)
	(1,66,344.93)	(51,051.15)
Cash Generated from Operations	1,19,601.66	1,12,650.86
Net Income tax (paid) / refunds	(23,976)	(2,935.92)
Net cash flow from/ (used in) operating activities (A)	95,625.91	1,09,714.94
Cash flows from Investing Activities		
Purchase of fixed assets	(5,36,707.39)	(1,82,548.33)
Sale of fixed assets	-	-
Sale/Purchase of Investment	-	-
Interest Income	-	-
Net cash flow from/ (used in) investing activities (B)	(5,36,707.39)	(1,82,548.33)
Cash flows from Financing Activities		
Proceeds from Issue of Shares	1,74,569	-
Net Proceeds from Long Term Borrowing	1,33,968	76,560.36
Net Proceeds from Short Term Borrowings	1,53,097	-
Interest paid	(17,478.40)	(2,564.95)
Net cash flow from/ (used in) financing activities (C)	4,44,155.78	73,995.41
Net increase in cash and cash equivalents (A + B+C)	3,074.30	1,162.02
Cash and cash equivalents at the beginning of the period	1,927	764.83
Cash and cash equivalents at the end of period (D + E)	5,001.14	1,926.85

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

In terms of our report attached.
FOR KUSHAL S POONIA & CO.
Chartered Accountants
FRN NO. 156576W

Sd/-

KUSHAL SINGH POONIA
Proprietor
M.NO:605377

Place : Mumbai
Date :- 17 June 2025
UDIN: 25605377BMKXVE9388

For and on behalf of the Board of Directors
MOVING MEDIA ENTERTAINMENT LIMITED

Sd/-

Anjali Bhargava
Director
DIN-09611986

Sd/-

Surbhi Gupta
Company Secretary
M No:- ACS71609

Sd/-

Kuldeep Beshawar
Nath Bhargava
Managing Director
DIN - 01108712

Sd/-

Chanda Rambali Yadav
CFO
PAN:- AWZPY9778L

MOVING MEDIA ENTERTAINMENT LIMITED
(formerly known as Moving Media Entertainment Private Limited)
CIN - U92419MH2022PLC382959
Notes forming part of the financial statements
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COMPANY OVERVIEW

MOVING MEDIA ENTERTAINMENT LIMITED (the 'Company') was incorporated on 19th May 2022. The conversion of the company took place on 24th July 2024 from private limited to public limited . The Company is in camera and lenses rental services.

Significant Accounting Policies

A. Statement of Compliance

The financial statements of the Company have been prepared in accordance with accounting principles generally accepted in India (Indian GAAP). These financial statements have been prepared to comply in all material respects specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Amendment Rules, 2021 and Companies (Accounting Standards) Amendment Rules, 2021.

B. Basis of Preparation

The financial statements have been prepared on an accrual basis and under the historical cost convention.

C. Operating Cycle

All the assets and liabilities have been classified as current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and equivalent, the Company has ascertained its operating cycle to be 12 months for the purpose of current-non-current classification of assets and liabilities.

D. Use of Estimates

The Preparation of financial statements in conformity with generally accepted principles 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 actual results and the estimates are recognised in the periods in which the results are known/ materialised.

E. Current and Non-Current Classification

The Company presents assets and liabilities in the Balance Sheet based on current/ non-current classification. An asset is treated as current when it is:

- i) Expected to be realised or intended to be sold or consumed in normal operating cycle
 - ii) Held primarily for the purpose of trading
 - iii) Expected to be realised within twelve months after the reporting period, or
 - iv) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.
- All other assets are classified as non-current.

A liability is current when:

- i) It is expected to be settled in normal operating cycle
- ii) It is held primarily for the purpose of trading
- iii) It is due to be settled within twelve months after the reporting period, or
- iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

F. Property, Plant and Equipment & Intangible Assets:

Property, Plant and Equipment & Intangible Assets:

i. Recognition and measurement

Property, Plant and Equipment (PPE) are capitalised at acquisition cost, including directly attributable costs such as freight, insurance and specific installation charges for bringing the assets to working condition for use.

Company has adopted cost model for all class of items of Property Plant and Equipment.

ii. Depreciation

During the year, the same has been calculated in accordance with the Schedule II prescribed under Companies Act, 2013. The Company depreciates its fixed assets on WDV basis in the manner prescribed in Schedule II of the Act Depreciation for assets purchased / sold during a period is proportionately charged. Depreciation on additions to assets or on sale/ discardment of assets is calculated on prorata basis from the date of such addition or up to the date of such sale/ discardment, as the case may be.

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G. Cash and Cash Equivalents

Cash and cash equivalent in the Balance Sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

H. Revenue Recognition

i) Sale of Services

Revenue from services rendered is recognised in Statement of Profit and Loss as the underlying services are performed and recognised net of GST.

ii) GST

GST on purchase of hire services has been deducted in the value of services. Input credit in respect of services and capital expenditure has been accounted for on accrual basis. Input Credit on capital goods has been deducted from the cost of such capital goods/GST.

I Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of assets. A qualifying asset is one that necessarily takes substantial part of time to get ready for its intended use.

All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds.

J Employee Benefits:

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of profit and loss of the year in which the related service is rendered.

K Related Party Transaction

Disclosure of transactions with related parties and where control exists, as required by Accounting Standard 18 "Related Party Disclosure" has been set out in a Notes to the Financial Statement. Related parties as defined under clause 3 of the Accounting Standard have been identified based on representations made by key managerial personnel and information available with the Company.

L Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the year (after deducting preference dividends and attributable taxes) attributable to equity share holders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for events of fresh issue of equity shares.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year (after deducting preference dividends and attributable taxes) attributable equity share holders and the weighted average number of equity shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

M Tax Expense

(a) Tax expense comprises of both current and deferred taxes. The current charge for income taxes is calculated in accordance with the relevant tax regulations. Deferred income taxes reflect the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years. Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the Balance Sheet date.

(b) Deferred tax liability are recognized only to the extent that there is reasonable certainty that sufficient future tax liability will arise against which such deferred tax liability can be arised. Deferred tax liability are recognized on difference in WDV of assets there is certainty that such deferred tax liability will be arised in against future taxable profits.

N Provisions & Contingencies

The Company recognizes provisions when a present obligation (legal or constructive) as a result of a past event exists and it is probable that an outflow of resources embodying economic benefits will be required to settle such obligation and the amount of such obligation can be reliably estimated.

A disclosure of contingent liability is also made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

O Disclosure of accounting Policies

The accounting policies have been disclosed to the extent applicable to the Company.

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Note 2 Share capital

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of	Rs in Thousand	Number of	Rs in Thousand
(a) Authorised Equity shares of Rs 10 each	1,85,00,000.00	1,85,000.00	1,50,000.00	1,500.00
(b) Issued, subscribed and fully paid up Equity shares of Rs 10 each Rs.10 paid up	1,26,06,336.00	1,26,063.36	10,000.00	100.00
Total	1,26,06,336.00	1,26,063.36	10,000.00	100.00

a) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the Reporting period:

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of	Rs in Thousand	Number of	Rs in Thousand
Equity Shares At the beginning of the period	10,000.00	100.00	10,000.00	100.00
Issued during the year	10,91,056.00	10,910.56	-	-
Bonus issued during the year	1,15,05,280.00	1,15,052.80	-	-
Outstanding at the end of the period	1,26,06,336.00	1,26,063.36	10,000.00	100.00

Notes

- a) The authorized share capital of the company was increased from 1,50,000 equity shares of Rs. 10/- each, to 1,50,00,000 equity shares of Rs. 10/- each vide board resolution dated 10th April, 2024 and EGM resolution dated 20th April, 2024.
- b) The company has issued 10,00,000 new equity shares by way of Bonus Shares in the ratio of 100:1 (i.e 100 shares for every 1 Equity share) having face value of Rs. 10/- each vide resolution passed in shareholder's meeting dated 29th- July-2024 Allotted 10,00,000 shares by way of Bonus shares on 30th July 2024.
- c) During the period 01.04.2024 to 31.03.2025 the company has issued 10,91,056 new equity shares by way of Fresh Issue against BTA (Business Transfer Agreement) w.e.f 01st April 2024 , having face value of Rs. 10/- each and Premium of Rs. 150/- each vide resolution passed in Shareholder's meeting held on 5th August 2024.
- d) The authorized share capital of the company was increased from 1,50,00,000 equity shares of Rs. 10/- each, to 1,85,00,000 equity shares of Rs. 10/- each vide board resolution dated 12th September, 2024 and EGM resolution dated 13th Sept, 2024.
- e) The company has issued 1,05,05,280 new equity shares by way of Bonus Shares in the ratio of 5:1 (i.e 5 shares for every 1 Equity share) having face value of Rs. 10/- each vide resolution passed in shareholder's meeting dated 13th - September - 2024 Allotted 1,05,05,280 shares by way of Bonus shares on 14th September 2024.
- f) The authorized share capital of the company was increased from 1,85,00,000 equity shares of Rs. 10/- each, to 1,90,00,000 equity shares of Rs. 10/- each vide board resolution dated 4th June, 2025 and EGM resolution dated 6th June, 2025.

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b) Terms/ Rights attached to equity shares

The Company has one class of equity shares having a par value of Rs 10 per share. Each Holder of equity share is entitled to 1 vote per share. In the event of Liquidation of the company, the holders of equity share will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares held	% holding in that class of	Number of shares held	% holding in that class of
Equity shares with voting rights				
Kuuldeep Beshawar Nath Bhargava	1,07,15,436	85%	99,000	99%

(d) Details of the shareholding of the promoters in the Company

Class of shares / Name of Promoter	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
(a) Kuuldeep Beshawar Nath Bhargava	1,07,15,436	85.00%	9,900	99.00%
(b) Ayush Bhargava	6,060	0.05%	-	-
(c) Anjali Bhargava	60,600	0.48%	100	1.00%
Total	1,07,82,096	85.53%	10,000	100.00%

%Change in Promoters

Class of shares / Name of Promoter	Number of shares held	Number of shares held
	% change during the year	% change during the year
Equity shares with voting rights		
(a) Kuuldeep Beshawar Nath Bhargava	-14.00%	-
(b) Ayush Bhargava	0.05%	-
(c) Anjali Bhargava	-0.52%	-
	-14.47%	-

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Note 3 Reserves and surplus

Particulars	As at 31 March 2025	As at 31 March 2024
(a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	1,15,861.41	19,997.82
Add: Profit / (Loss) for the year after tax	1,03,967.96	95,863.60
Less: Bonus Issued Reserve	(10,000)	
Balance at the end of the reporting period	2,09,829.38	1,15,861.41
(b) Securities Premium		
Balance at the beginning of the reporting period	-	
Add : Net addition during the period	1,63,658	
Less: Bonus Issued Reserve	(1,05,053)	
Less: IPO Expenses		
Balance at the end of the reporting period	58,605.60	
Total	2,68,434.98	1,15,861.41

Note 4 Long Term Borrowings

Particulars	As at 31 March 2025	As at 31 March 2024
<u>Secured Loans</u>		
PSB Term Loan	2,05,593	61,750.76
<u>Unsecured Loans</u>		
From Bank & Financial Institutions	27,727	
Unsecured Loans From Directors		31,456.10
Less : Current Maturities of Long Term Debts	-47,753	
Total	1,85,566.61	93,206.86

***Nature of security**

Non- Current Borrowings

a) Secured

Term Loan from Bank is secured by way of collateral security of Flat owned by Kuldeep Bhargava (Director)

Note 5 Long Term Provision

Particulars	As at 31 March 2025	As at 31 March, 2024
Provision for Gratuity (Long term)	179.80	-
Total	179.80	-

Note 6 Short Term Borrowing

Particulars	As at 31 March 2025	As at 31 March 2024
<u>Secured:</u>		
Term Loan PSB EMI in 12 months	-	6,293.26
Current Maturities of Long Term Debts	47,753.25	-
Bank OD A/c	52,443.04	29,686.01
<u>Unsecured Loans</u>		
From Directors & Related Parties	1,30,308.32	-
Total	2,30,504.61	35,979.27

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Note - 7 Trade Payables

Particulars	As at	As at
	31 March 2025	31 March 2024
Micro, Small and Medium Enterprises Due to Other Than MSME	- 64,017.97	- 33,442.99
Total	64,017.97	33,442.99

As at 31st March 2025

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
MSME	-	-	-	-	-
Others	58,047.40	5,271.55	699.02	-	64,017.97
Disputed dues- MSME	-	-	-	-	-
Disputed dues- MSME	-	-	-	-	-

As at 31st March 2024

Particulars	Outstanding for following periods from due date of payments				Total
	Less than 1 year	1-2 yrs.	2-3 yrs.	More than 3 years	
MSME	-	-	-	-	-
Others	9,255.35	24,187.64	-	-	33,442.99
Disputed dues- MSME	-	-	-	-	-
Disputed dues- MSME	-	-	-	-	-

Note 8 Other current liabilities & Provision

Particulars	As at	As at
	31 March, 2025	31 March, 2024
Advance From Customers	21,821.30	8,844.58
Statutory Dues/ Duties and Taxes	1,707.83	625.66
Salary And Wages Payables	533.53	576.48
Other Liabilities	816.84	561.27
Provision For Audit Fee	100.00	300.00
Total	24,979.50	10,907.99

Note 9 Short Term Provision

Particulars	As at	As at
	31 March 2025	31 March 2024
Provision For Tax	7,901.47	23,975.75
Provision for Gratuity (Short term)	0.40	-
Total	7,901.87	23,975.75

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Notes 10 : Fixed Assets
Fixed Assets as Per Companies Act, 2013

As at 31st March 2025

Sr. No.	Particulars	Gross Block				Depreciation				Net Block	
		Bal. as at 01.04.24	Add. during the year	Deduction	Bal. as at 31.03.25	Bal. as at 01.04.24	For the year	Deductions	as at 31.03.25	Bal. as at 31.03.25	Bal. as at 31.03.24
1	Plant And Machinery	2,37,967.32	4,88,536.29	-	7,26,503.62	29,006.17	1,16,435.42	-	1,45,441.59	5,81,062.03	2,08,961.16
2	Motor Vehicle	-	11,564.02	-	11,564.02	-	1,086.54	-	1,086.54	10,477.48	-
3	Office Equipment	-	35,759.48	-	35,759.48	-	10,733.24	-	10,733.24	25,026.24	-
4	Furniture And Fixtures	-	847.60	-	847.60	-	368.23	-	368.23	479.37	-
	Total	2,37,967.32	5,36,707.39	-	7,74,674.72	29,006.17	1,28,623.43	-	1,57,629.60	6,17,045.12	2,08,961.16

As at 31st March 2024

Sr. No.	Particulars	Gross Block				Depreciation				Net Block	
		Bal. as at 01.04.23	Add. during the year	Deduction	Bal. as at 31.03.24	Bal. as at 01.04.23	For the year	Deductions	as at 31.03.24	Bal. as at 31.03.24	Bal. as at 31.03.23
1	Plant And Machinery	55,419.00	1,82,552.53	4.20	2,37,967.32	2,751.28	26,254.89	-	29,006.17	2,08,961.16	52,667.72
	Total	55,419.00	1,82,552.53	4.20	2,37,967.32	2,751.28	26,254.89	-	29,006.17	2,08,961.16	52,667.72

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Note 11: Trade Receivables

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Secured Considered Good	-	-
(b) Unsecured Considerd Good	1,47,847.93	74,614.26
Total	1,47,847.93	74,614.26

As at 31st March 2025

Particulars	Outstanding for following periods from due date of Receivables						Total
	Unbilled Revenue	less than 6 months	6 months to 1 year	1-2 yrs.	2-3 Years	More than 3 years	
(a) Secured Considered Good	-	-	-	-	-	-	-
(b) Unsecured Considerd Good	7,712.43	1,17,935.62	21,627.31	536.46	36.11	-	1,47,847.93
(c) Disputed Considered Good	-	-	-	-	-	-	-
(d) Disputed Considered Doubtful	-	-	-	-	-	-	-

As at 31st March 2024

Particulars	Outstanding for following periods from due date of Receivables						Total
	Unbilled Revenue	less than 6 months	6 months to 1 year	1-2 yrs.	2-3 Years	More than 3 years	
(a) Secured Considered Good	-	-	-	-	-	-	-
(b) Unsecured Considerd Good	-	74,374.52	171.89	67.85	-	-	74,614.26
(c) Disputed Considered Good	-	-	-	-	-	-	-
(d) Disputed Considered Doubtful	-	-	-	-	-	-	-

Note 12 Cash & Cash Equivalent

Particulars	As at 31st March 2025	As at 31st March 2024
(a) Cash on hand	2,076.72	131.06
(b) Balances with Banks		
(i) In current accounts	2,924.42	1,795.78
Total	5,001.14	1,926.85

Note 13 : Short Term Loan & Advances

Particulars	As at 31st March 2025	As at 31st March 2024
Deposit		
Depoist for Office on Rent	200.00	
Loan & Advances		
Advance to Suppliers	1,16,072.90	33,144.58
Loans and advances to Others	6,551.61	
Total	1,22,824.52	33,144.58

Note 14 Other Current Assets

Particulars	As at 31st March 2025	As at 31st March 2024
Duties & Taxes		1,373.72
Advance Tax		-
TDS Receivable	13,288.14	5,560.61
Prepaid Expenses	41,724.00	
Total	55,012.14	6,934.33

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Note 15 Revenue from operations

Particulars	For the Period ended 31st March,2025	For the Period ended 31st March,2024
Sales of Service (Hire Charges)	3,70,638.31	2,33,811.09
Total	3,70,638.31	2,33,811.09

Note 16 Other Income

Particulars	For the Period ended 31st March,2025	For the Period ended 31st March,2024
Other	-	-
Total	-	-

Note 17 : Cost of Operations

Particulars	For the Period ended 31st March,2025	For the Period ended 31st March,2024
Hire Charges Paid	35,399.50	52,568.93
Transportation Charges	-	-
Software Charges	27,042.61	135.80
Attendent Charges	-	6,651.93
Total	62,442.11	59,356.65

Note18 :Employee benefits expense

Particulars	For the Period ended 31st March,2025	For the Period ended 31st March,2024
Salary And Wages	7515.74	2,276.66
Employer Contribution PF	228.15	-
ESIC	3.3	-
Staff Welfare	-	-
Gratuity Expenses	180.198	-
Total	7,927.39	2,276.66

Note 19 Depreciation & Amortization

Particulars	For the Period ended 31st March,2025	For the Period ended 31st March,2024
Depreciation and Amortisation	1,28,623.43	26,254.89
Total	1,28,623.43	26,254.89

Note 20 Finance costs

Particulars	For the Period ended 31st March,2025	For the Period ended 31st March,2024
Interest Expenses	14,898.04	2,564.95
Bank Charges	125.00	-
Loan Processing Charges	2,455.35	-
Finance Expenses	-	260.64
Total	17,478.40	2,825.60

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Note 21 Other expenses

Particulars	For the Period ended 31st March, 2025	For the Period ended 31st March, 2024
Audit Fees	100.00	300.00
Business Promotion Expense	112.35	315.00
Conveyance Charges	-	-
Commission Charges	325.72	1,000.00
Colorist Charges	6,763.06	3,986.11
Donation	84.10	21.00
Demat Charges	43.50	-
Electricity Expenses	224.10	7.72
Food Expenses	172.83	23.40
Freight Charges	23.88	-
Inspection Charges	48.78	8.85
Insurance Charges	252.14	29.62
Internet Expense	7.68	-
Interest & Penalty On Late Payment (Tds)	245.32	131.96
Legal & Professional Fees	1,426.86	-
Mca Fees	1,921.45	-
Office Expenses	677.67	66.74
Other Expenses	34.44	-
Printing & Stationery	-	19.50
Professional Fees	-	585.00
Processing Fees	-	709.50
Penal Interest	123.89	0.21
Professional Tax	-	10.50
Office Maintenance Expenses	12.84	48.96
Stamp Duty & Registration Charges	49.26	-
Trademark Registration Fees	9.01	-
Rent Expenses	889.25	-
Repair and Maintenance - Machinery:	645.44	781.65
MCA Late Filing Fees	-	24.53
Round Off	-	0.03
Travelling Expenses	128.68	103.45
Write Off	-	25.04
Bank Charges	-	16
Total	14,322.22	8,215.11

Note 22 Earning per Share

Particulars	For the Period ended 31st March, 2025	For the Period ended 31st March, 2024
Earnings per share		
<u>Basic</u>		
<u>Continuing operations</u>		
Net Profit as per Profit and Loss Account (Rs. In Thousand) After Tax	1,03,967.96	1,07,970.50
Weighted average number of Equity Shares for basic earning per share (Nos.)	1,22,26,708	10,000
Par value per share	10	10
Earnings Per Share - Basic & Diluted in Rupees	8.50	10,797.05

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Note 23 Ratios

Sr.No	Particulars	Formula	Mar-25	Mar-24	Variance	Remark
1	Current Ratio	$\frac{\text{Current assets}}{\text{Current liabilities}}$	1.01	1.12	-9.66%	Increase in sales during the year so current assets increases respectively
2	Debt service coverage ratio (DSCR)	$\frac{\text{Profit before interest, depreciation tax and exceptional items from continuing operations}}{\text{Interest expense + Principal repayments made during the period for long term borrowings}}$	0.01%	0.04%	-77.38%	Loan taken during the year
3	Trade Receivables Turnover Ratio	$\frac{\text{Revenue from operations for trailing 12 months}}{\text{Average gross trade receivables}}$	3.33	4.61	-27.64%	Increase in sales during the year so trade receivables increases respectively
4	Tarde Payables Turnover Ratio	$\frac{\text{Net Credit purchases}}{\text{Average trade payable}}$	1.28	1.49	-13.82%	
5	Debt Equity ratio	$\frac{\text{Total Liabilities}}{\text{Toatal Shareholder's Equity}}$	0.47	1.81	-73.99%	Increase in sales results increase in shareholder fund
6	Return on Equity	$\frac{\text{Net Income After Tax}}{\text{Net Shareholders Equity}}$	0.26	0.83	-68.12%	Increase in sales
7	Return on Capital Employed	$\frac{\text{Earnings before interest and tax}}{\text{Capital Employed}}$	0.18	0.62	-70.71%	
8	Inventory Turnover Ratio	$\frac{\text{Cost Of Goods Sold}}{\text{Average Inventory}}$	NA	NA		
9	Return on Investment	$\frac{\text{Net Return on Investment}}{\text{Cost of Investment}}$	NA	NA		
10	Net capital Turnover Ratio	$\frac{\text{Net Annual Sales}}{\text{Average Working Capital}}$	28.70	18.99	51.15%	Increase in sales results decrease in working capital
11	Net profit margin (%)	$\frac{\text{Net profit after tax from continuing operations and discontinued operations}}{\text{Revenue from operations}}$	0.28	0.41	-31.58%	Increase in sales

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Note 24 Related party transactions

Note 24.1	Details of related parties Description of relationship	Names of related parties	Nature of Relationship
	Key Management Personnel (KMP)	A) Kuuldeep Beshawar Nath Bhargava B) Anjali Bhargava C) Ayush Bhargava D) Chanda Rambali Yadav E) Dipesh Mangesh Penkar F) Surbhi Rajendra Gupta	Managing Director Non Executive Director Director CFO Company Secretary till 05/05/2025 Company Secretary from 04/06/2025
	Relatives of Key Managerial Personnel	NA	NA
	Enterprises having Significant Influence	A) Moving Media B) Mad Media Services	A) Proprietorship Firm of Director Kuuldeep Bhargava B) Proprietorship Firm of Director Ayush Bhargava

Note 24.2	Name of Related Party	Transactions with Related Parties during the period	For the year ended 2024-2025	For the year ended 2023-2024
	Kuuldeep Beshawar Nath Bhargava	1) Unsecured Loans Received	1,27,858.41	13,194.00
		2) Unsecured Loans Repaid	(99,913.24)	6,660.00
		3) Salary	3,000.00	-
		4) Consideration for BTA of Sole Proprietorship (Shares)	1,74,569.06	-
	Moving Media	1) Hire Charges Paid	-	24,131.00
		2) Hire Charges Received	-	7,670.00
		3) Unsecured Loans Received	-	47,359.00
		4) Unsecured Loans Repaid	-	(59,552.50)
	Chanda Rambali Yadav	1) Salary (During the year)	765.00	585.00
	Ayush Bhargava	1) Unsecured Loans Received	60.00	2,945.00
		2) Unsecured Loans Repaid	(20,545.10)	(2,945.00)
	Anjali Bhargava	1) Sitting Fees	40.00	-
		2) Commission Charges	325.72	-
	Dipesh Mangesh Penkar	1) Salary (During the year)	142.40	-
	Mad Media	1) Hire Charges Paid	-	6,684.70
		2) Hire Charges Received	-	9,823.50
		3) Unsecured Loans Received	1,02,640.13	19,125.00
		4) Unsecured Loans Repaid	(15,040.00)	(19,125.00)

Note 24.3	Name of Related Party	Balances outstanding at the end of the Year/Period	For the year ended 2024-2025	For the year ended 2023-2024
	Kuuldeep Beshawar Nath Bhargava	1) Unsecured Loan Payable	42,724.00	10,986.00
		2) Salary Payable	208.37	-
	Moving Media	1) Receivable (Net)	-	163.14
		2) Unsecured Loan Received	-	-
		3) Unsecured Loan Paid	-	(11,803.00)
	Chanda Rambali Yadav	1) Salary	64.65	180.00
	Dipesh Mangesh Penkar	1) Salary	17.80	-
	Ayush Bhargava	1) Payable (Net)	-	20,470.10
	Mad Media	1) Unsecured Loan Payable	87,585.13	-
	Total		1,30,599.94	19,996.24

MOVING MEDIA ENTERTAINMENT LIMITED
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Notes forming part of the financial statements
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Note 25.1 :STATEMENT OF CONTINGENT LIABILITIES

Particulars	As at 31st March 2025	As at 31st March 2024
Claims against the company not acknowledged as debts	-	-
Bank Guarantee (Financial)	-	-
Bank Guarantee (Performance)	-	-
Income Tax Demand	-	-
TDS Demand	164.04	-
GST Demand	-	-
Other moneys for which the Company is contingently liable	-	-
Commitments (to the extent not provided for)	-	-
Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
Uncalled liability on shares and other investments partly paid	-	-
Other commitments	-	-
Total	164.04	-

Note 25.2 - Corporate Social Responsibility

Particulars	As at 31.03.2025	As at 31.03.2024
(a) Total amount required to be spent during the year	15.49	-
(b) Total amount of expenditure incurred during the year*	-	-
(c) Shortfall at the end of the year	15.49	-
(d) Total amount of previous years shortfall/ (excess)	-	-
(e) Reason for shortfall	Refer Note 1	-
(f) Nature of CSR activities	Refer Note 2	-
Total shortfall/ (excess)	15.49	-

Notes :

1. Rs. 11.60 Lakhs have been paid subsequently on 22nd April 2025 to Arya Foundation for reasons mentioned in Note 2 below. Remaining amount of Rs. 3.89 Lakhs project is yet to be identified.

2. The Company undertakes the following activities in the nature of Corporate social responsibility (CSR) :

a. Education to children and essential vocational skill training that enhance employment or special education among women, elderly and the differently-abled persons.

b. Eradicating poverty, hunger and malnutrition, promoting health care which includes sanitation and preventive health care.

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Note 26: Deferred Tax Working

Deferred Tax Calculation for period ended 31.03.2025

	For the year ended 2024-2025	For the year ended 2023-2024
Liabilities		
WDV as per Companies Act	6,17,045.12	2,08,961.16
WDV as per IT Act	4,57,606.23	1,60,856.82
	<u>1,59,438.88</u>	<u>48,104.34</u>
Provision for Gratuity	<u>-179.80</u>	<u>-</u>
	<u><u>1,59,259.08</u></u>	<u><u>48,104.34</u></u>
Tax Rate	25.17%	25.17%
DTL/ (DTA)	40,082.33	12,107.86

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NOTE 27- GRATUITY

The Company has a defined benefit gratuity plan. Every employee who has completed five years or more of services is entitled to gratuity on terms as per the provisions of the Payment of Gratuity Act,1972. The scheme is unfunded.

(Rs. In Thousands)

Particulars	As at 31st March 2025	As at 31st March 2024
i) Net employee expense/(benefit).	-	-
Current service cost	180.20	-
Interest cost on benefit obligation	-	-
Past service cost	-	-
Net Actuarial (gain)/loss recognized in the year	-	-
Total employer expenses recognized in the Statement of Profit and Loss	180.20	-
ii) Benefit Asset/(Liability)		
Defined benefit obligation	(180.20)	-
Fair Value of plan assets	-	-
Benefit Asset/ (liability)	(180.20)	-
ii) Benefit Asset/(Liability)		
Current Liability	(0.40)	-
Non-Current Liability	(179.80)	-
Benefit Asset/ (liability)	(180.20)	-
iii) Movement in benefit liability		
Opening defined benefit obligation	-	-
Current service cost	180.20	-
Interest Cost	-	-
Plan Amendments Cost/(Credit)	-	-
Benefits paid	-	-
Actuarial (gains)/losses on obligation	-	-
Closing benefit obligation	180.20	-
iv) The principal actuarial assumption are as follows		
Discount rate	6.78%	-
Salary Growth rate	8.00%	-
Withdrawal rates	10.00%	-
Normal age of retirement	58 years	-
v) Amounts for the current year and previous period are as follows	31th March, 2025	31st March, 2024
Gratuity		
Defined Benefit Obligation	180.20	-
Plan Assets	-	-
Surplus/(Deficit)	-	-
Experience adjustments on plan liabilities	-	-

Note:

The provisions of AS-15 for gratuity provision were not applicable to the company prior to 1st April 2024. Hence with effect from 1st April 2024, the company has adopted in its accounting policy, w.r.t employee benefit that is provision for gratuity has been created on accrual basis as per actuarial valuation report for the compliance of AS-15 issues by the ICAI.

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NOTE 28 - Events occurred after Balance Sheet Date

There are no material adjusting events after the balance sheet date.

Non-Adjusting Events are as follows:

1. The authorized share capital of the company was increased from 1,85,00,000 equity shares of Rs. 10/- each, to 1,90,00,000 equity shares of Rs. 10/- each vide board resolution dated 4th June, 2025 and EGM resolution dated 6th June, 2025.
2. Appointment of Ms. Surbhi Rajendra Gupta as Company Secretary vide board resolution dated 4th June, 2025.

Note 29 - Capital Commitments:

Estimated amount of contracts remaining to be executed on capital account and not provided for: Nil (Previous Year Rs. Nil)

Note 30 -Segment Reporting :-

The company has only one business segment, hence, the disclosure of segment wise information as required by AS-17 'Segment Reporting', is not applicable. Similarly, there are no geographical segments which require disclosure during the year.

Note 31- The title deeds of all the immovable properties disclosed in the financial statements as at 31st March, 2025 are held in the name of the

Note 32 - The company has not revalued its Property, Plant & Equipment.

Note 33 - The Company does not hold any Benami Property.

Note 34 - There are neither any projects under Capital work-in-progress nor any intangible asset under development.

Note 35 - The company has not been declared as wilful defaulter by any bank or financial institution or any other lender.

Note 36 - The company does not have any transactions with companies struck off under section 248 of the companies Act, 2013 or section 560 of the companies Act, 1956.

Note 37 - There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

Note 38 - Provisions under clause (87) of section 2 of Companies act, 2013 read with Companies (Restriction on number of layers)Rules, 2017 are not applicable to the company.

Note 39 - The provisions of section 230 to 237 of the Companies Act, 2013 are not applicable to the Company.

Note 40 - (A) The company has neither advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other persons (s) or entity(ies), including foreign entities (whether recorded in writing or otherwise) that the Intermediary shall:

- (i) 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
- (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(B) The company has not received any fund from any persons (s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall

- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
- (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

Note 41 - No instance of any transactions not being recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 have been found. The company does not have any previously unrecorded income and related assets which have not been properly recorded in the books of accounts.

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NOTE 42- Company has not received the declaration from its all vendors regarding their status under Micro, Small and Medium Enterprises Medium Enterprises Development Act, 2006 and hence disclosures has been made only for the parties from whom the declaration has been received. In respect of other vendors from whom declaration has not been received disclosure has not been made for those which have not been received disclosure has not been made.

NOTE 43- Party's Balance with respect to the Trade Receivables, Trade & Other Payables, Loans & advances are subject to confirmation/reconciliation. In the opinion of management , the same are receivable/ payable as stated in the books of accounts. Hence, no effect on the profitability due to the same for the year under review.□

Note 44 - The company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.

Note 45 - The outstanding balances of current assets, Non- current assets, loans and advances, fixed deposits, security deposits, unsecured loans and current liabilities, Non Current Liabilities & provisions are subject to confirmation and reconciliation.

Note 46- Cash balance at the end of the year have been verified and certified by the management

Note 47 - Previous year's figure have been regrouped/rearranged whenever necessary to conform to the current year's presentation. Figures have been rounded off in Thousands.

FOR KUSHAL S POONIA & CO.
Chartered Accountants
FRN NO. 156576W

For and on behalf of The Board of Directors
Moving Media Entertainment Limited

Sd/-

Sd/-

Sd/-

KUSHAL SINGH POONIA
Proprietor
M.NO:605377

Anjali Bhargava
Director
DIN-09611986

Kuldeep Beshawar Nath Bhargava
Managing Director
DIN - 01108712

Sd/-

Sd/-

Place : Mumbai
Date :- 17 June 2025
UDIN: 25605377BMKXVE9388

Surbhi Gupta
Company Secretary
M No:- ACS71609

Chanda Rambali Yadav
CFO
PAN:- AWZPY9778L



NOTICE OF THE 03RD ANNUAL GENERAL MEETING

NOTICE is hereby given that the 03rd Annual General Meeting (“AGM”) of the members of Moving Media Entertainment Limited (formerly known as Moving Media Entertainment Private Limited) (“the Company”) will be held on **Tuesday, 30 September 2025** at 11.00 A.M. IST through two-way Video Conferencing (“VC”) facility / Other Audio Visual Means (“OAVM”) to transact the following Business:

ORDINARY BUSINESS:

- 1. To receive, consider and adopt the Audited Financial Statements of the Company for the year ended 31 March 2025, including the Audited Balance Sheet as at 31 March 2025, the statement of Profit and Loss and Cash Flow Statement for the year ended 31 March 2025, together with the Reports of the Board of Directors and Auditors thereon;**

To consider and if thought fit, to pass with or without modifications, the following resolution as an **ordinary resolution:**

“**RESOLVED THAT** the Audited Financial Statements of the Company for the financial year ended 31 March 2025 including the Audited Balance Sheet as on 31 March 2025 and Statement of Profit & Loss for the year ended on that date and the Reports of the Board of Directors and Auditors thereon. along with all annexures as laid before this Second Annual General Meeting be and are hereby received, considered and adopted.”

- 2. To consider and approve appointment of Mr. Ayush Bhargava (DIN - 08446107) as a Director of the Company, who retires by rotation and being eligible offers herself for re-appointment**

To appoint a director in place of Mr. Ayush Bhargava (DIN - 08446107) who retires by rotation and being eligible offers herself for re-appointment as a director liable to retire by rotation.

“**RESOLVED THAT** Mr. Ayush Bhargava (DIN - 08446107), who retires by rotation in terms of Section 152 of Companies Act, 2013 and being eligible be and is hereby re-appointed as Director of the Company whose office shall be liable to retirement by rotation”

**For Moving Media Entertainment Limited
(Formerly known as Moving Media Entertainment Private Limited)**

**SD/-
Managing Director
(Kuldeep Beshawar Nath Bhargava)
DIN: 01108712**

**Place: Mumbai
Date: September 03, 2025**



Notes:

1. The Ministry of Corporate Affairs (“MCA”) has, vide its General Circular dated September 19, 2024 read together with circulars dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 8, 2021, December 14, 2021, May 5, 2022, December 28, 2022 and September 25, 2023 (collectively referred to as “MCA Circulars”), permitted convening the Annual General Meeting (“AGM” / “Meeting”) through Video Conferencing (“VC”) or Other Audio Visual Means (“OAVM”), without physical presence of the members at a common venue. In accordance with the MCA Circulars and applicable provisions of the Companies Act, 2013 (“Act”) read with Rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), the AGM of the Company is being held through VC / OAVM. The deemed venue for the AGM shall be the registered office of the Company.
2. Generally, a member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself / herself and the proxy need not be a member of the Company. Since this AGM is being held through VC / OAVM pursuant to the MCA Circulars, physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxies by the members will not be available for the AGM and hence, the Proxy Form and Attendance Slip are not annexed hereto.
3. Since the AGM will be held through VC / OAVM, the route map of the venue of the Meeting is not annexed hereto.
4. In terms of the provisions of Section 152 of the Act, Mr. Ayush Bhargava, Director of the Company, retire by rotation at the Meeting. The Nomination and Remuneration Committee and the Board of Directors of the Company commend their respective re-appointments. Details of Director retiring by rotation at this Meeting are provided in the “Annexure” to this Notice.
5. Institutional / Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/Authorization etc., authorizing its representative to attend the AGM through VC / OAVM on its behalf and to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Scrutinizer by email through its registered email address to pcsamassociates@gmail.com with a copy marked to kuldeep@movingmedia.me.
6. The Register of Members and Share transfer books of the Company will remain closed from Wednesday, 24 September 2025 to Tuesday 30 September 2025 (both days inclusive).
7. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote. As per Regulation 40 of SEBI Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from, April 1, 2019, except in case of request for transmission or transposition of securities. In view of this and to eliminate all risks associated with physical shares and for ease of portfolio management, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact the Company or Company’s Registrars and Transfer Agents, M/s. Maashitla Securities Private Limited (“Maashitla”) for assistance in this regard.
8. To support the ‘Green Initiative’, Members who have not yet registered their email addresses are requested to register the same with their DPs in case the shares are held by them in electronic form and with Maashitla in case the shares are held by them in physical form.
9. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form and to Maashitla in case the shares are held by them in physical form.



10. All relevant documents referred to in this notice and the explanatory statement will be available for inspection by the members at the registered office of the Company during normal business hours on all working days (except Saturday(s) and Sunday(s) and public holiday(s)) up to the date of the AGM and during the continuance of AGM.
11. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members are requested to submit the said details to their DP in case the shares are held by them in electronic form and to Maashitla in case the shares are held in physical form.
12. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
13. The Notice and the Annual Report of the AGM shall be displayed on the website <https://www.movingmedia.in/> of the Company.
14. Members seeking any information with regard to the accounts or any matter to be placed at the AGM, are requested to write to the Company on or before 28 September 2025 through email on kuldeep@movingmedia.me. The same will be replied by the Company suitably.
15. Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
16. Pursuant to Section 108 of the Companies Act, 2013, read with the relevant Rules of the Act, the Company is pleased to provide the facility to Members to exercise their right to vote by electronic means. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on Tuesday, 23 September 2025, i.e. the date prior to the commencement of book closure date are entitled to vote on the Resolutions set forth in this Notice. Members who have acquired shares after the dispatch of the Annual Report and before the book closure may approach the Company for issuance of the User ID and Password for exercising their right to vote by electronic means.
17. The facility for voting through electronic voting system be made available at the AGM and the members attending the AGM through VC/OAVM, who have not already cast their vote by remote e-voting, may exercise their right to vote at the AGM through E-Voting. The Company has entered into an arrangement with National Securities Depository Limited (NSDL) for facilitating remote evoting for AGM.
18. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold EGM/AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, EGM/AGM shall be conducted through VC / OAVM.
19. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this EGM/AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the EGM/AGM through VC/OAVM and participate there at and cast their votes through e-voting.
20. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders



Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

21. The attendance of the Members attending the EGM/AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
22. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the EGM/AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the EGM/AGM will be provided by NSDL.
23. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the EGM/AGM has been uploaded on the website of the Company at <https://www.movingmedia.in/>. The Notice can also be accessed from the websites of the Stock Exchanges i.e. National Stock Exchange of India Limited at www.nseindia.com and the EGM/AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
24. EGM/AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on 27th September 2025 at 9:00 A.M. and ends on 29th September 2025 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL 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. 23rd September, 2025, 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, 23rd September, 2025.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode





In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:



Type of shareholders	Login Method
<p>Individual Shareholders holding securities in demat mode with NSDL.</p>	<ol style="list-style-type: none"> 1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing IDEAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDEAS’ section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added 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 i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDEAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDEAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.



	<p>5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.</p> <p style="text-align: center;">NSDL Mobile App is available on</p> <div style="display: flex; justify-content: center; align-items: center;">  App Store  Google Play </div> <div style="display: flex; justify-content: center; align-items: center; margin-top: 10px;">   </div>
<p>Individual Shareholders holding securities in demat mode with CDSL</p>	<ol style="list-style-type: none"> 1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
<p>Individual Shareholders (holding securities in demat mode) login through their depository participants</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>



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

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

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****



<p>c) For Members holding shares in Physical Form.</p>	<p>EVEN Number followed by Folio Number registered with the company</p> <p>For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***</p>
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5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
 - c) How to retrieve your ‘initial password’?
 - (i) If your email ID is registered in your demat account or with the company, your ‘initial password’ is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your ‘User ID’ and your ‘initial password’.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
 - a) Click on “**Forgot User Details/Password?**”(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsd.com.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsd.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

<p><u>How to cast your vote electronically and join General Meeting on NSDL e-Voting system?</u></p> <ol style="list-style-type: none"> 1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle and General Meeting is in active status. 2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join Meeting”. 3. Now you are ready for e-Voting as the Voting page opens.
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4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (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. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to pcsamassociates@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “[Forgot User Details/Password?](#)” or “[Physical User Reset Password?](#)” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to (kuldeep@movingmedia.me).
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to (kuldeep@movingmedia.me). If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.



Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the EGM/AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EGM/AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the EGM/AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of “VC/OAVM” placed under “**Join meeting**” menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at (kuldeep@movingmedia.me). The same will be replied by the company suitably.