

TWENTY FIRST ANNUAL REPORT



MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

BOARD OF DIRECTORS

V. DHANASEKARAN
G.M. TAMIL KUMARAN
P. RAJENDRA PRAKASH

CHIEF EXECUTIVE OFFICER

T.BHUVANESWARI

BANKERS

KARUR VYSYA BANK LTD
HDFC BANK LIMITED
STATE BANK OF INDIA

AUDITOR

S.PARANTHAMAN & CO
Chartered Accountant
No.29, Doron Complex,
No. 17 (New No. 37), Damodaran Street,
T. Nagar, Chennai - 600017

REGISTERED OFFICE

No 538, E.V.R. Periyar Salai, Poonamallee High Road,
Arumbakkam, Chennai, Tamil Nadu - 600 106

REGISTRAR & SHARE TRANSFER AGENG (RTA)

Integrated Registry Management Services Pvt Ltd
2nd Floor, Kences Towers,
No.1 Ramakrishna Street,
North Usman Road,
T Nagar, Chennai - 600017

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MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

Regd.Office: No 538, E.V.R. Periyar Salai, Poonamallee High Road,
Arumbakkam, Chennai, Tamil Nadu - 600 106
CIN: U92132TN2005PLC056183.

Notice is hereby given that the Twenty First Annual General Meeting of the Share Holders of Makkal Tholai Thodarpu Kuzhumam Limited will be held on Tuesday, 30th day of September, 2025 at 11.30 A.M. through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM"), to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited Balance Sheet as at 31st March 2025, the Profit & Loss Account and Cash flow statement for the Financial Year 2024-25 (From 01/04/2024 to 31/03/2025) together with the Report of Directors and Auditors thereon.

RESOLVED THAT the Audited financial statements of the company, for the financial year ended 31st March, 2025, including the balance sheet as at 31st March 2025, Profit & Loss, Cash flow statement along with the notes to accounts for the financial year ended on that date together with the auditors' report, board of directors report and other reports thereon laid before the meeting, be and are hereby considered and adopted.

2. To elect and reappoint Mr. P. Rajendra Prakash who retires by rotation being eligible to offer himself for re-appointment.

RESOLVED THAT Mr. P. Rajendra Prakash (DIN: 07981106), retiring by rotation be and is hereby appointed as Director of the company.



3. To Reappoint Statutory Auditors of the Company and fix their Remuneration.

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

RESOLVED THAT pursuant to the provisions of Section 139, 142 and Companies (Audit and Auditors) Rules, 2014, (the rules) (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) S.Paranthaman & Co, Chennai - 17. (Proprietary Concern- Registration number 011661S with the Institute of Chartered Accountants of India - Proprietor Mr. S.Paranthaman, Membership no. 209888) be and is hereby reappointed as Statutory Auditor of the Company to hold office from the conclusion of this meeting until the conclusion of the next Annual General Meeting of the Company on such remuneration as may be agreed upon by the Board of Directors in consultation with the Auditor.

Place: Chennai
Date: 08.09.2025

By Order of the Board
For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED




DIRECTOR
V.Dhanasekaran
DIN:03200581

MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

Regd. Office: No 538, E.V.R. Periyar Salai, Poonamallee High Road,
Arumbakkam, Chennai, Tamil Nadu - 600 106.

PROXY FORM

Reg Folio No. _____

I/We _____ of
_____ being a
member / members of the above named Company hereby appoint
_____ of _____ in the district of
_____ or failing him _____ of
_____ as my/s our proxy to vote for me / us on my / our behalf
at the **TWENTY FIRST ANNUAL GENERAL MEETING** of the Company to be held
as per annexure to notice or at any adjournment thereof.

Signed this _____ day of _____ 2025.

Signature _____

Rupee
One
Revenue
Stamp

Note: This form in order to be effective should be duly stamped, completed and signed and must be deposited at the Registered Office of the Company, not less than 48 hours before the meeting.



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MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

Regd.Office: No 538, E.V.R. Periyar Salai, Poonamallee High Road,
Arumbakkam, Chennai, Tamil Nadu - 600 106

CIN: U92132TN2005PLC056183

BOARD REPORT

Dear Members,

Your Directors hereby present this Twenty First Annual report on the affairs of the Company together with the Audited Statement of Accounts for the year ended on 31st March, 2025.

1. Financial Summary or performance of the company:

(In Rs.)

PARTICULARS	YEAR ENDED 31.03.2024	YEAR ENDED 31.03.2025
Revenue from Operations	5,28,18,573	5,13,19,514
Other Income	-	-
Total Income	5,28,18,573	5,13,19,514
Profit before Financial Expenses, Preliminary expenses, Depreciation and Taxation	41,61,141	(20,68,129)
Less: Financial expenses	(2,514)	(9,84,064)
Operating profit before Preliminary expenses, Depreciation & Taxation	41,58,627	(30,52,193)
Less: Depreciation & Preliminary expenses written off	(7,66,221)	(7,91,499)
Profit before Taxation	33,92,406	(38,43,692)
Less : Provision for Taxation		
Current Tax	-	-
Deferred Tax	(24760)	6519
Profit after Taxation	33,67,646	(38,37,173)
Add: Charge pursuant to the adoption of revised Schedule II		
Add: Charge on account of transitional provisions under AS 15		
Add: Balance brought forward	(15,55,13,848)	(15,21,46,202)
Closing Balance	(15,21,46,202)	(15,59,83,376)
Profit available for appropriation	-	-



2. Operations

The Company has reported total income of Rs.5,13,19,514 /- for the current year as compared to Rs. 5,28,18,573/- in the previous year. The Net Loss for the year amounted to Rs.38,37,173/- in the current year as compared to profit Rs.33,67,646/- in the previous year.

3. Dividend

The Board has not recommended any Dividend for the financial year 2024-2025 (from 01/04/2024 to 31/03/2025)

4. Share Capital:

The paid up equity capital as on March 31, 2025 was Rs. 13,39,93,610/-.

5. Deposits:

The Company has not accepted or invited any deposits under the provisions of the Companies Act, 2013, and rules made there-under.

6. Extract of Annual Return

The details forming part of the extract of the Annual Return of the Company in form MGT 9 is annexed herewith as Annexure B.

7. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

8. Number of meeting of the Board:

During the year 2024-25, the Board of Directors met 6 times viz. on 17-05-2024, 16-07-2024, 06-09-2024, 06-11-2024, 10-01-2025 and 13-03-2025.

9. Internal Financial Controls:

The Company has adequate internal financial controls such as defining authority to authorize financial transactions, Internal Audit and monthly review of financial statement mechanism in vogue.

10. Particulars of loans, guarantees or investments under section 186:

During the year under review, the Company has not advanced any loans/ given guarantees/ made investments.



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11. Auditors

M/s. Paranthaman and Co (Proprietary Concern Regn. No 011661S), Chennai, who retires at the conclusion of the Annual General Meeting and he is eligible offer himself for re-appointment. The Board accordingly recommends the re-appointment of M/s. Paranthaman and Co (Proprietary Concern Regn. No 011661S), Chennai as Statutory Auditors of the Company to hold office from the conclusion of Twenty First AGM to conclusion of Next AGM of the Company.

The Board further brings to the notice of the shareholders that the above Auditor have forwarded his certificate stating that his re-appointment, if made will be within the limit specified under 141 of the Companies Act, 2013.

12. Auditors Qualification:

There are no qualifications or observations or remarks made by the Auditors in their Report.

13. Particulars Of Employees:

None of the employees draws remuneration in excess of limit prescribed under the Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014,

14. Risk Management:

The Company has a Proper Risk Management Policy towards Operations and Administrative affairs of the Company.

15. Directors' Responsibility Statement:

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

(i) in the preparation of the annual accounts for the financial year ended 31st March, 2025, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(ii) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31th, 2025 and of the profit and loss of the company for that period;

(iii) the directors had taken proper and sufficient care for the 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;

(iv) the directors had prepared the annual accounts on a going concern basis; and



(v) the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

Explanation.-For the purposes of this clause, the term "internal financial controls" means the policies and procedures adopted by the company 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;

(vi) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

16. Change In the Nature of Business

There is no Change in the nature of the business of the Company done during the year.

17. Material Changes between the date of the Board report and end of financial year.

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

18. Subsidiary Company:

As on March 31, 2025, the Company does not have any subsidiary.

19. Details of directors or key managerial personnel;

There is no change in Directors or Key Managerial Personnel (KMP) since last AGM.

20. Net worth:

Particulars	As on 31.03.2024	As on 31.03.2025
Net-worth of the company	-1,81,52,592.45	-2,19,89,766

21. Board Meetings held during the Financial Year

The Board met 6 times during the financial year under review as below:

Date of Meeting	Attendance details
17-05-2024	1. V. Dhanasekaran 2. G.M.Tamilkumaran, 3. P.Rajendra Prakash



16-07-2024	1. V. Dhanasekaran 2. P.Rajendra Prakash
06-09-2024	1. V. Dhanasekaran 2. P.Rajendra Prakash
06-11-2024	1. V. Dhanasekaran 2. G.M.Tamilkumaran, 3. P.Rajendra Prakash
10-01-2025	1. V. Dhanasekaran 2. P.Rajendra Prakash
13-03-2025	1. V. Dhanasekaran 2. P.Rajendra Prakash

22. Conservation of energy, technology absorption, foreign exchange earnings and outgo:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, is annexed herewith as "Annexure A TO BOARD REPORT".

23. Corporate Social Responsibility:

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

24. Declaration by Independent Directors

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration has been obtained.

25. Related Party Transactions:

Particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 in the form AOC-2:

NIL



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

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

2. Details of material contracts or arrangement or transactions at arm's length basis: Not Applicable

Name(s) of the related party and nature of relationship	Nature of contracts/arrangement/transactions	Duration of the contracts / arrangements /transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any:	Amount paid as advances, if any:
	Not Applicable				

26. COMPLIANCE WITH SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, issued by the Institute of Company Secretaries of India, relating to 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

27. DISCLOSURES AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

The Company has not received any complaint on sexual harassment during the financial year ended 31.03.2025.

28. DISCLOSURE ON MAINTENANCE OF COST RECORDS

The Company is not required to maintain any cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013.



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29. Acknowledgments:

Your Directors take this opportunity to place on record their appreciation and sincere gratitude to the Government of India, Government of Tamilnadu, and the Bankers to the Company for their valuable support and look forward to their continued co-operation in the years to come.

Your Directors sincerely thanks its shareholders, customers, suppliers and banks for their support and patronage. We are sure that they will continue to do so in future and help us to achieve better results. The Board also deeply appreciates the efficient and dedicated services of the employees at all levels in sharing fully the company's corporate objectives and working towards its realization.

By Order of the Board
For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

Place: Chennai
Date: 08.09.2025


V. Dhanasekaran
Director
DIN: 03200581
P. Rajendra Prakash
Director
DIN: 07981106

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MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

**Regd.Office: No 538, E.V.R. Periyar Salai, Poonamallee High Road,
Arumbakkam, Chennai, Tamil Nadu - 600 106**

CIN: U92132TN2005PLC056183

ANNEXURE - A TO BOARD REPORT

**Information under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3)
the Companies (Accounts) Rules, 2014 and forming part of the Report of the
Directors**

(Refer Point 15 of the Board Report)

(A) Conservation of energy-

- (i) the steps taken or impact on conservation of energy: NIL
- (ii) the steps taken by the company for utilising alternate sources of energy: NIL
- (iii) the capital investment on energy conservation equipments: NIL

(B) Technology absorption-

- (i) the efforts made towards technology absorption: NIL
- (ii) the benefits derived like product improvement, cost reduction, product development or import substitution: NIL
- (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- : NIL
- (iv) the expenditure incurred on Research and Development: NIL

(C) Foreign exchange earnings and Outgo-

The Company has achieved Export Turnover of Rs.14,26,842/- during the year under report 2024-2025, and Rs.8,78,167/- in the previous year 2023-2024.

**By Order of the Board
For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**

Place: Chennai
Date: 08.09.2025


V.Dhanasekaran
Director
DIN: 03200581


P. Rajendra Prakash
Director
DIN: 07981106



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Form No.MGT-9

ANNEXURE – B TO BOARD REPORT

EXTRACT OF ANNUAL RETURNS ON THE FINANCIAL YEAR ENDED ON 31/03/2025

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I.REGISTRATION AND OTHER DETAILS:

i.	CIN	U92132TN2005PLC056183
ii.	Registration Date	05/05/2005
iii.	Name of the Company	MAKKAL THOLAI THODARPU KUZHUMAM LIMITED
iv.	Category/Sub-Category of the Company	Company Limited by Shares
v.	Address of the Registered office and contact details	No 538, E.V.R. Periyar Salai, Poonamallee High Road, Arumbakkam, Chennai, Tamil Nadu – 600 106
vi.	Whether listed company	No
vii.	Name, Address and Contact details of Registrar and Transfer Agent, if any	NA

II.PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10% or more of the total turnover of the company shall be stated:-

Sr. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
I	Television Broadcasting Stations	99841909	100%



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PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

Sr. No.	Name And Address Of The Company	CIN/GLN	Holding/ Subsidiary /Associate	%of shares held	Applicable Section
1.	NIL	NIL	NIL	NIL	NIL

III. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i. Category-wise Share Holding (in lakhs)

Category of Shareholders	No. of Shares held at the beginning of the year 2024-25				No. of Shares held at the end of the year 2024-25				% Change during The year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoter									
1) Indian									
a) Individual/ HUF	14001	0	14001	0.11%	14001	0	14001	0.11%	Nil
b) Central Govt	0	0	0	0	0	0	0	0	Nil
c) State Govt(s)	0	0	0	0	0	0	0	0	Nil
d) Bodies Corp	0	0	0	0	0	0	0	0	Nil
e) Banks / FI	0	0	0	0	0	0	0	0	Nil
f) Any Other	0	0	0	0	0	0	0	0	Nil
Sub-total(A)(1):-	14001	0	14001	0.11%	14001	0	14001	0.11%	Nil
2) Foreign									
g) NRIs- Individuals	0	0	0	0	0	0	0	0	Nil
h) Other- Individuals	0	0	0	0	0	0	0	0	Nil
i) Bodies Corp.	0	0	0	0	0	0	0	0	Nil
j) Banks / FI	0	0	0	0	0	0	0	0	Nil
k) Any Other....	0	0	0	0	0	0	0	0	Nil
Sub-total(A)(2):-	0	0	0	0	0	0	0	0	Nil
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	0	0	0	0	0	0	0	0	Nil
b) Banks / FI	0	0	0	0	0	0	0	0	Nil
c) Central Govt	0	0	0	0	0	0	0	0	Nil
d) State Govt(s)	0	0	0	0	0	0	0	0	Nil
e) Venture Capital Funds	0	0	0	0	0	0	0	0	Nil



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f) Insurance Companies	0	0	0	0	0	0	0	0	Nil
g) FIs	0	0	0	0	0	0	0	0	Nil
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	Nil
i) Others (specify)	0	0	0	0	0	0	0	0	Nil
Sub-total (B)(1)	0	0	0	0	0	0	0	0	Nil
2. Non Institutions									
a) Bodies Corp. (i) Indian (ii) Overseas	0	792240	792240	5.91%	0	792240	792240	5.91%	Nil
b) Individuals (i) Individual shareholders holding nominal share capital upto Rs. 1 lakh (ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	1034200	11558920	12593120	93.98%	1034200	11558920	12593120	93.98%	Nil
c) Others (Specify)	0	0	0	0	0	0	0	0	0
Sub-total(B)(2)	1034200	12351160	13385360	99.89%	1034200	12351160	13385360	99.89%	Nil
Total Public Shareholding (B)=(B)(1)+ (B)(2)	1034200	12351160	13385360	99.89%	1034200	12351160	13385360	99.89%	Nil
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	1048201	12351160	13399361	100%	1048201	12351160	13399361	100%	Nil



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ii.Shareholding of Promoters

Sr. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1.	G.M.Tamilkumaran	1	0%		1	0%		0%
2.	V Dhanasekaran	11500	0.09%		11500	0.09%		0%
3.	P.RajendraPrakash	2500	0.02%		2500	0.02%		0%
	Total	14001	0.11%		14001	0.11%		0%

iii.Change in Promoters' Shareholding (please specify, if there is no change)

Sr. no		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	G.M. Tamilkumaran - Director				
	At the beginning of the year	1	0	1	0
	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	0	0	0	0
	At the End of the year	1	0	1	0

Sr. no		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
2.	V.Dhanasekaran- Director				
	At the beginning of the year	11500	0.10	11500	0.10
	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	0	0	0	0
	At the End of the year	11500	0.10	11500	0.10



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Sr. no		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
2.	P.Rajendra Prakash - Director				
	At the beginning of the year	2500	0.02	2500	0.02
	Date wise Increase / Decrease in Promoters Share holding during the year specifying the reasons for increase / decrease (e.g. allotment / transfer / bonus/ sweat equity etc):	0	0	0	0
	At the End of the year	2500	0.02	2500	0.02

IV. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment :

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	0	0	60,00,000	60,00,000
ii) Interest due but not paid				
iii) Interest accrued but not				
Total(i+ii+iii)	0	0	60,00,000	60,00,000
Change in Indebtedness during the financial year				
- Addition	0	0	0	0
- Reduction	0	0	0	0
	0	0	0	0
Net Change				
Indebtedness at the end of the financial year				
i) Principal Amount	0	0	60,00,000	60,00,000
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	0	0	60,00,000	60,00,000



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V. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/ or Manager

Sl. No.	Particulars of Remuneration	Name of Director/Manager			Total Amount
		G.M. Tamil Kumaran	V. Dhanasekaran	P. Rajendra Prakash	
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 (b) Value of perquisites/s 17(2) Income-tax Act, 1961 (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	NIL	NIL	NIL	NIL
2.	Stock Option	NIL	NIL	NIL	NIL
3.	Sweat Equity	NIL	NIL	NIL	NIL
4.	Commission - as % of profit - others, specify...	NIL	NIL	NIL	NIL
5.	Others, please specify	NIL	NIL	NIL	NIL
6.	Total(A)	NIL	NIL	NIL	NIL
	Ceiling as per the Act				

B. Remuneration to other directors:

Sl. No.	Particulars of Remuneration	Name of MD/WTD/Manager				Total Amount
	<u>Independent Directors</u> · Fee for attending board committee meetings · Commission · Others, please specify	NIL	NIL	NIL	NIL	NIL
	Total(1)	NIL	NIL	NIL	NIL	NIL
	<u>Other Non-Executive Directors</u> · Fee for attending board committee meetings · Commission · Others, please specify	NIL	NIL	NIL	NIL	NIL
	Total(2)	NIL	NIL	NIL	NIL	NIL
	Total(B)=(1+2)	NIL	NIL	NIL	NIL	NIL
	Total Managerial Remuneration	NIL	NIL	NIL	NIL	NIL
	Overall Ceiling as per the Act	NIL	NIL	NIL	NIL	NIL



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C. Remuneration to Key Managerial Personnel Other Than MD/Manager /WTD

Sl. no	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary (For 2023-24 includes previous post and present post) (a)Salary as per provisions contained in section 17(1) of the Income-tax Act,1961 (b)Value of perquisites/s 17(2)Income-tax Act,1961 (c)Profits in lieu of salary under section 17(3)Income-tax Act,1961	Rs. 17,60,000/-	NIL	Rs. 7,56,000	Rs. 25,16,000/-
2.	Stock Option	NIL	NIL	NIL	NIL
3.	Sweat Equity	NIL	NIL	NIL	NIL
4.	Commission - as % of profit -others, specify...	NIL	NIL	NIL	NIL
5.	Others, please specify	NIL	NIL	NIL	NIL
6.	Total	Rs. 17,60,000/-	NIL	Rs. 7,56,000	Rs. 25,16,000



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PENALTIES/ PUNISHMENT / COMPOUNDING OF OFFENCES:

Type	Section of the companies Act	Brief description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority[RD /NCLT/Court]	Appeal made. If any(give details)
A. Company					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
B. Directors					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
C. Other Officers In Default					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL

For and on behalf of the Board of Directors

For Makkal Tholai Thodarpuzh Kuzhumam Ltd



V.Dhanasekaran
Director
DIN: 03200581



P. Rajendra Prakash
Director
DIN: 07981106

Place: Chennai
Date: 08/09/2025



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**INDEPENDENT AUDITORS' REPORT TO THE SHARE HOLDERS OF
MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**

REPORT ON AUDIT OF FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of **MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**(" The Company"), which comprise the balance sheet as at 31 March, 2025, the Statement of Profit and Loss, the statement of Cash Flows for the year ended on 31 March, 2025, and a notes to financial statements including summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

a. In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2025

b. In the case of the Statement of Profit and Loss, of the Loss of the Company for the year ended on that date;

c. In the case of the Cash Flow Statement, of the Cash Flow of the Company for the year ended on that date;



BASIS FOR OPINION

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder

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

Key Audit Matters

Reporting of key audit matters as per SA 701 are not applicable to the Company as it is an unlisted Company.

Information other than the Financial Statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other Information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

RESPONSIBILITY OF MANAGEMENT FOR STANDALONE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013("The Act") with respect to the preparation of the Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specify u/s 133 of the Act, read with Rule 7 of the Companies (Accounts) rule, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities ;selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent ; and design , implementation and maintenance of adequate internal financial controls , that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, 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.

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



AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- Identify and assess the risk of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations or the over-ride of internal controls.
- Obtaining an understanding of financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the Going Concern basis of accounting and based on the audit evidence obtained whether material uncertainty exists relating to events and conditions that may cast significant doubt on the company's ability to continue as a going concern. If you conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate,



modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statement represent the underlying transactions and events in a manner that achieves fair representation.
- Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies[Auditor's Report] Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section [11]of section 143 of the Act , we give in the 'Annexure – A' a statement on the matters specified in paragraphs 3 and 4 of the Order , to the extent applicable.
2. *Further to our comments in the annexure, as required by Sec. 143(3) of the Act, we report that:*
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
 - b) In our opinion, proper books of accounts as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - d) In our opinion, the aforesaid financial statements comply with the Accounting standards specified u/s 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 sec.164(2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure – B'
 - 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. The said point is not applicable as there was no remuneration paid by the company to its director during the year.



3. 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 has not ascertained the impact of pending litigations on its financial position *in its financial statements*.
- ii) *The company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.*
- iii) *There were no amounts which were required to be transferred to the Investor Education and protection Fund by the company.*
- iv) *Management has represented to us that, to the best of their knowledge and belief, other than as disclosed in the Notes to Accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company or any of such subsidiaries 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, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.*
- v) *Management has represented to us that, to the best of their knowledge and belief, other than as disclosed in the Notes to Accounts, no funds have been received by the Company or any of such subsidiaries from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries shall, 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.*



vi) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us, 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.

vii) The Company has not declared or paid any Interim Dividend during the year and until the date of Audit Report.

viii) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 (as amended), which provides for books of account to have the feature of audit trail, edit log and related matters in the accounting software used by the Company, is applicable to the Company, we report that the Company has maintained its accounting records in Software "Tally Edit log" for period under the review and is in the process of establishing necessary controls and documentation regarding the audit trail in future consequently, Company had used such software where audit trail feature had not been enabled.

Place : Chennai
Date : 08/09/2025

For S.PARANTHAMAN & CO
CHARTERED ACCOUNTANT



S.PARANTHAMAN
Proprietor
M No : 209888
FRN : 011661S



MAKKAL THOLAI THODARPU KUZHUMAM LIMITED
Annexure – A to the Auditor's report


FY 2024-25

(Referred to in paragraph (1) under 'Report on other legal and regulatory requirements' of our report of even date)

In the terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we report the following:

No.	Particulars	Auditors Remark
(i) (a)	<p>(A) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;</p> <p>(B) whether the company is maintaining proper records showing full particulars of intangible assets</p>	<p>The Company has maintained proper records showing full particulars, including quantitative details and situation of the property, plant and equipment (Fixed assets) .</p> <p>The Company has maintained proper records showing full particulars of intangible assets.</p>
(i) (b)	whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account;	The additions of Property, Plant and Equipment made during the year were physically verified at the end of the year by the Management in accordance with a scheduled programme of verification, which in our opinion, provides for physical verification of the Property, Plant and Equipment at reasonable intervals having regard to the size of the Company, nature and value of its assets. According to the information and explanation given to us, no material discrepancies were noticed on such verification



<p>(i) (c)</p>	<p>whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof in the format below:-</p> <table><tr><th>Descri ption of proper ty</th><th>Gros s carr ying valu e</th><th>Hel d in na me of</th><th>Wheth er promot er, directo r or their relative or employ ee</th><th>Period held – indicat e range, where appropri ate</th><th>Reas on for not being held in name of comp any*</th></tr><tr><td>-</td><td>--</td><td>-</td><td>-</td><td>-</td><td>*also indicat e if in disput e</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	Descri ption of proper ty	Gros s carr ying valu e	Hel d in na me of	Wheth er promot er, directo r or their relative or employ ee	Period held – indicat e range, where appropri ate	Reas on for not being held in name of comp any*	-	--	-	-	-	*also indicat e if in disput e							<p>The company does not own any immovable property and hence the audit comment regarding Title Deeds is not applicable to the Company.</p>
Descri ption of proper ty	Gros s carr ying valu e	Hel d in na me of	Wheth er promot er, directo r or their relative or employ ee	Period held – indicat e range, where appropri ate	Reas on for not being held in name of comp any*															
-	--	-	-	-	*also indicat e if in disput e															
<p>(i) (d)</p>	<p>whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;</p>	<p>No revaluation has taken place during the year.</p>																		
<p>(i) (e)</p>	<p>whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements;</p> <div></div>	<p>According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.</p>																		



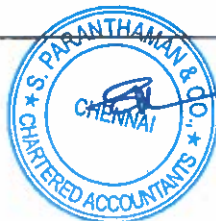
(ii) (a)	whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account;	Being a service company, this clause is not applicable for the Company.
(ii) (b)	whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	<p>According to the information and explanations given to us, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets.</p> <p>Hence, requirement to submit returns / statements to the bank does not arise for the Company.</p>
(iii)(a)	<p>whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate-</p> <p>(A) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates;</p> <p>(B) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates;</p>	<p>During the year the company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013 and accordingly, the provisions of clause (iii) of the Order is not applicable to the Company</p> <p>During the year the company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013 and accordingly, the provisions of clause</p>
(iii)(b)	whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees	



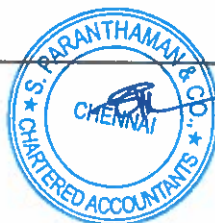
	provided are not prejudicial to the company's interest;	(iii) of the Order is not applicable to the Company
(iii)(c)	in respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;	During the year the company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013 and accordingly, the provisions of clause (iii) of the Order is not applicable to the Company
(iii)(d)	if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;	
(iii)(e)	whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans];	
(iii)(f)	whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	
(iv)	in respect of loans, investments, guarantees, and security, whether provisions of sections 185 and 186 of the Companies Act have been complied with, if not, provide the details thereof;	Since there are no such transactions, audit comment on this point is not applicable.
(v)	in respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made thereunder, where applicable, have been complied with, if not, the nature of such contraventions be stated; if an order has been	According to information and explanations given to us, the Company has not accepted any deposits from public during the year and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies Act and



	passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not;	Rules framed there under, with regards to deposits accepted from the public in current year is not applicable.
(vi)	whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and whether such accounts and records have been so made and maintained;	In our opinion and according to the information and explanations given to us, the requirement for maintenance of cost records pursuant to the Companies (Cost Records and Audit) Rules, 2014 specified by the Central Government of India under Section 148 of the Companies Act, 2013 are not applicable to the Company for the year under audit
(vii)(a)	whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;	According to the information and explanations given to us, there is no undisputed statutory dues payable in respect of Goods and Services Tax, provident fund, employees state insurance, income-tax, sales tax, customs duty, duty of excise, value added tax, cess and any other regulatory payments. There were no material statutory dues which were outstanding as at 31st March 2025 for a period of more than six months from the date they became payable.
(vii)(b)	where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no such statutory dues that have not been deposited with the appropriate authorities on account of any dispute.
(viii)	whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no such unrecorded transactions effected.



(ix) a	whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported as per the format below:-						According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any defaults on loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable.
	Nature of borrowing, including debt securities	Name of lender*	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any	
		*lender wise details to be provided in case of defaults to banks, financial institutions and Government.					
(ix) (b)	whether the company is a declared wilful defaulter by any bank or financial institution or other lender;						According to the information and explanations given to us, the Company was not declared as wilful defaulter by any bank or financial institution or other lender.



(ix) (c)	whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not obtained any term loans.
(ix) (d)	whether funds raised on short term basis have been utilised for long term purposes, if yes, the nature and amount to be indicated	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not raised any funds on short term basis.
(ix)(e)	whether the company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, if so, details thereof with nature of such transactions and the amount in each case;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, Company does not have any subsidiaries, associates or joint ventures and hence this clause is not applicable for the Company.
(ix) (f)	whether the company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies, if so, give details thereof and also report if the company has defaulted in repayment of such loans raised;	According to the information and explanations given to us and on the basis of our examination of the records of the Company, Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
(x)(a)	whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;	According to the information and explanations given to us, Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year
(x)(b)	whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have	According to the information and explanations given to me, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or



	been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;	optionally convertible) during the year;
(xi)(a)	whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;	According to the information and explanations given to me, no fraud has been reported / noticed by or on the company during the year during the year
(xi)(b)	whether any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;	According to the information and explanations given to me and on the basis of my audit procedures, no report has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government
(xi)(c)	whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;	According to the representation given to me by the management, no whistle-blower complaints were received during the year by the company
(xii)	whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability and whether the Nidhi Company is maintaining ten per cent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	the Company is not a Nidhi Company. Therefore, all sub-clauses of Clause (xii) of the Order are not applicable to the Company
(xii)(a)	(a) whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability;	
(xii)(b)	whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	
(xii)(c)	whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof;	
(xiii)	whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements,	According to the information and explanations given to us by the management, the company has not made any transactions with the



	etc., as required by the applicable accounting standards;	related parties. Therefore, the provisions of Clause 3(xiii) of the Order are not applicable to the Company
(xiv) (a)	whether the company has an internal audit system commensurate with the size and nature of its business;	Based on our audit procedures and as per the information and explanations given to us by the management, the company did not undergo internal audit during the year. As per the provisions of section 138 of the Companies Act, 2013, internal audit is not applicable to the Company. However, adequate control systems were established commensurate to size and nature of business.
(xiv) (b)	whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	
(xv)	whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with;	In our opinion and as per the information and explanations given to us by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Therefore, the provisions of Clause (xv) of the Order are not applicable to the Company
(xvi) (a)	whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained;	The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Therefore, the provisions of Clause (xvi) of the Order are not applicable to the Company
(xvi) (b)	whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;	
(xvi) (c)	whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfil the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria;	



(xvi) (d)	whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group;	
(xvii)	whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	Company has not incurred cash losses of Rs. 38,37,173 in the current financial year.
(xviii)	whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	There has been no resignation of the statutory auditors during the year. Accordingly, clause (xviii) of the Order is not applicable
(xix)	on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is 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;	<p>According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, we believe that material uncertainty exists as on the date of the audit report.</p> <p>The company is planning to raise additional capital by way of private placement in the near future and to implement innovative techniques to improve the revenue and meet the liabilities.</p> <p>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.</p>
(xx) (a)	whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance	According to information and explanations provided to us, requirement to contribute to Corporate Social responsibility under



	with second proviso to sub-section (5) of section 135 of the said Act;	Section 135 is not applicable to the Company this year.
(xx) (b)	whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of subsection (6) of section 135 of the said Act;	
(xxi)	whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	Not applicable since this is a standalone financial statement.

Place : Chennai
Date : 08/09/2025

For S.PARANTHAMAN & CO
CHARTERED ACCOUNTANT

S. Paranthaman

S.PARANTHAMAN
Proprietor
M No : 209888
FRN : 011661S



'Annexure – B' to the Independent Auditor's Report of Even Date on The Standalone Financial Statements of MAKKAL THOLAI THODARPU KUZHUMAM LIMITED.

Report on the internal Financial Controls under Clause (1) of Sub-Section 3 of Section 143 of the Companies ACT, 2013("the ACT")

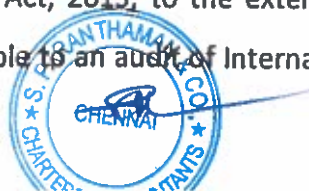
We have audited the internal financial controls over financial reporting of MAKKAL THOLAI THODARPU KUZHUMAM LIMITED. ("the company") as of March 31th, 2025 in conjunction with our audit of the standalone financial statements of the company for the year ended on the date.

Management's Responsibility for Internal Financial Controls

The Company's Management is Responsible for Establishing and maintaining internal financial Controls based on the internal controls over financial reporting criteria to be Established by the company considering the essential components of internal control stated/to be stated in the guidance note on Audit of Internal Financial Controls over Financial Reporting or any other guidance note issued by the institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the companies Act, 2013.

Auditor's Responsibility

Our responsibility to the express an opinion on the company's internal financial controls over financial reporting based on the audit. We conducted our audit in accordance with the guidance Note on the audit of internal financial controls over financial reporting (the "Guidance Note") and the standard on Auditing, issued by ICAI and deemed to be prescribed u/s 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 guidelines 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 Control over Financial Reporting

A company's internal financial controls over financial reporting is a process designed/to be designed to provide Reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purpose in accordance with generally accepted accounting Principles. A Company's internal financial control over financial reporting includes those policies and procedure that

1. Pertain to the maintenance of the records that, in reasonable detail, accurately and fairly Reflect the transactions and depositions of the assets of the company;
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting



- principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, includes the possibility of collusion or improper management override of controls material Misstatements due to errors 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 March 31, 2025.

Place : Chennai
Date : 08/09/2025

For S.PARANTHAMAN & CO
CHARTERED ACCOUNTANT



S.PARANTHAMAN
Proprietor
M No : 209888
FRN : 011661S



Makkal Tholai Thodarpu Kuzhumam Ltd




CIN : U92132TN2005PLC056183

Regd.Office: No.538, E.V.R Periyar Salai, Poonamallee High Road, Arumbakkam, Chennai 600 106. Tamil Nadu, India.

Ph. +91-44-43900439 Email: admin@makkal.tv www.makkal.tv



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PART I — BALANCE SHEET			
MAKKAL THOLAI THODARPU KUZHUMAM LIMITED			
Balance Sheet as at 31/03/2025 (Amount in Rs)			
Particulars	Note No.	As at 31st Mar, 2025	As at 31st Mar, 2024
1	2		
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	1	13,39,93,610	13,39,93,610
(b) Reserves and surplus	2	-15,59,83,376	-15,21,46,202
(c) Money received against share warrants			
(2) Share application money pending allotment			
(3) Non-current liabilities			
(a) Long-term borrowings			
(b) Deferred tax liabilities (Net)			
(c) Other Long term liabilities	3	60,00,000	60,00,000
(d) Long-term provisions			
(4) Current liabilities			
(a) Short-term borrowings	4		
(b) Trade payables	5		
(A) Total outstanding dues of Micro enterprises and Small enterprises, and			
(B) Total outstanding dues of creditors other than Micro enterprises and Small enterprises		13,33,058	17,08,201
(c) Other current liabilities	6	3,08,88,317	3,00,05,865
(d) Short-term provisions	7	8,55,292	2,42,818
TOTAL		1,70,86,901	1,98,04,291
II. ASSETS			
Non-Current Assets			
(1) (a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	8	38,85,849	41,80,323
(ii) Intangible assets	9	1,39,176	1,78,950
(b) Non-current investments			
(c) Deferred tax assets (net)		24,31,560	24,25,041
(d) Long-term loans and advances	10	-	-
(e) Other non-current assets	11	5,17,441	5,07,323
(2) Current assets			
(a) Current investments			
(b) Inventories	12	28,315	28,315
(c) Trade receivables	13	57,61,229	69,63,843
(d) Cash and cash equivalents	14	16,27,745	16,30,963
(e) Short-term loans and advances	15	1,15,078	1,30,918
(f) Other current assets	16	25,80,508	37,58,616
III . Notes to Profit and Loss Account 17 to 23 and other notes numbering 24 to 31 attached			
TOTAL		1,70,86,901	1,98,04,291
In terms of our report attached For S Paranthaman & Co Chartered Accountant		For and on behalf of the Board of Directors For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED	
 S Paranthaman Proprietor M No 209888		 V Dhanasekaran Director DIN : 03200581	
 P Rajendra Prakesh Director DIN : 07981106			
Place : Chennai Date : 08/09/2025			



UDIN - 25209888B MILZZ 9644

Makkal Tholai Thodarpu Kuzhumam Ltd

CIN : U92132TN2005PLC056183

Regd.Office: No.538, E.V.R Periyar Salai, Poonamallee High Road, Arumbakkam, Chennai 600 106. Tamil Nadu, India.



மக்கள் தொகை கழகம்

Ph. +91-44-25900733 Email: info@makktv.com www.makktv.com

PART II - STATEMENT OF PROFIT AND LOSS

Makkal Tholai Thodarpu Kuzhumam Limited

Profit and loss statement for the Financial Year 2024-25

(Amount in Rs)

	Particulars	Note No.	Financial Year 2024-25 (1/04/24 to 31/3/25)	Financial Year 2023-24 (1/04/23 to 31/3/24)
	1	2		
I	Revenue from Operations	17	5,13,19,514	5,28,18,573
II	Other Income	18	-	-
III	Total Revenue (I + II)		5,13,19,514	5,28,18,573
IV	Expenses:			
	Cost of materials consumed	19	-	-
	Purchases of Stock-in-Trade			
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade			
	Employee Benefits Expenses	20	2,89,90,340	2,51,45,977
	Finance Costs	21	9,84,064	2,514
	Depreciation and Amortization Expenses	22	7,91,499	7,66,221
	Other Expenses	23	2,43,97,303	2,35,11,455
	Total Expenses		5,51,63,206	4,94,26,167
V	Profit before exceptional and extraordinary		-38,43,692	33,92,406
VI	Exceptional items(Excess provision written back)		-	-
VII	Profit before extraordinary items and tax (V - VI)		-38,43,692	33,92,406
VIII	Extraordinary items			-
IX	Profit before tax (VII- VIII)		-38,43,692	33,92,406
X	Tax expense:			
	(1) Current tax			
	(2) Deferred tax - Asset/(Liability)		6,519	-24,760
XI	Profit (Loss) for the period from continuing		-38,37,173	33,67,646
XII	Profit/(loss) from discontinuing operations			-
XIII	Tax expense of discontinuing operations			-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)			-
XV	Profit (Loss) for the period (XI + XIV)		-38,37,173	33,67,646
XVI	Earnings per equity share:			
	(1) Basic			
	(2) Diluted			

In terms of our report attached.

For S Paranthaman & Co

Chartered Accountant

S Paranthaman

S Paranthaman

Proprietor

M.No.209888

Place : Chennai

Date : 08/09/2025



For and on behalf of the Board of Directors

For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

V. Dhanasekaran

V. Dhanasekaran

Director

DIN : 03200581

P. Rajendra Prakesh

P. Rajendra Prakesh

Director

DIN : 07981106



UDIN - 25209888BMILZZ9644

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Makkal Tholai Thodarpu Kuzhumam Ltd



MAKKAL THOLAI THODARPU KUZHUMAM LIMITED		
Regd. Office: No 538, F.V.R. Periyar Salai, Poopamallee High Road, Arumbakkam, Chennai - 600 106, Tamil Nadu, India		
Part III: Statement of Cash Flows for the Financial Year 2024-25		
Particulars	(Amount in Rs)	
	FY 2024-25 (1/04/24 to 31/3/25)	FY 2023-24 (1/04/23 to 31/3/24)
Cash flows from operating activities		
Profit for the period	-38,43,692	36,87,141
Add/Less :		
Income Tax		
Deffered Tax		24,760
Extraordinary items		
Non-cash items - Depreciation & Amortization	7,91,499	7,46,726
Interest Expenses	9,84,064	
Non Operating Income		
Non-cash item -Prior Period Rent write off		
Total	17,75,563	7,71,486
Profit before adjustments	-20,68,129	44,58,627
Working capital changes:		
(Increase) / Decrease in trade and other receivables	12,02,614	-11,84,573
(Increase) / Decrease in inventories	-	-
(Increase) / Decrease in Advance	15,840	-2,94,475
(Increase) / Decrease in Other current assets	11,78,108	-14,094
Increase / (Decrease) in trade payables	-3,75,143	-33,58,130
Increase / (Decrease) in short term borrowings		
Increase / (Decrease) in Other current liabilities	8,82,452	2,66,325
Increase / (Decrease) in short term provisions	6,12,474	-2,38,213
Cash generated from operations	35,16,345	-48,23,160
Interest paid		
Income taxes paid		
Dividends paid		
Net cash from operating activities	14,48,216	-3,64,533
Cash flows from Investing activities		
Purchase of property, plant and equipment	-4,57,250	-1,80,656
Increase in Long term loans and advances	-10,118	
Net cash used in Investing activities	-4,67,368	-1,80,656
Cash flows from financing activities		
Proceeds from Issuing share or other similar instruments		
Proceeds from long-term borrowings		
Payment of long-term borrowings		
Interest paid	-9,84,064	
Net cash used in financing activities	-9,84,064	-
Net increase in cash and cash equivalents	-3,216	-5,45,189
Cash and cash equivalents at the beginning of period	16,30,963	21,76,154
Cash and cash equivalents at the end of period	16,27,747	16,30,963

In terms of our report attached.

For S Paranthaman & Co
Chartered Accountant

S Paranthaman

S Paranthaman
Proprietor
M.No.209888

Place : Chennai
Date : 08/09/2025



For and on behalf of the Board of Directors
For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

V. Dhanasekaran

V.Dhanasekaran
Director
DIN : 03200581

P. Rajendra Prakesh

P.Rajendra Prakesh
Director
DIN: 07981106



UDIN - 25209888BMILZZ9644

MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

Financial Year 2024-25



Part IV. NOTES TO BALANCE SHEET AS ON 31/03/2025

NOTE 1) SHARE CAPITAL

Authorized, Issued, Subscribed and Paidup Share Capital

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
Authorised Share Capital		
15,000,000 Equity Shares of Rs.10/- each	15,00,00,000.00	15,00,00,000.00
Total	15,00,00,000.00	15,00,00,000.00
Issued,Subscribed and fully Paid-up Share Capital		
Equity Shares of Rs.10/- each	13,39,93,610.00	13,39,93,610.00
Total	13,39,93,610.00	13,39,93,610.00

NOTE 2) RESERVES AND SURPLUS

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
General Reserve		
Opening Balance		
Add/(Less): Share Premium		
Transfer from Profit & Loss A/c		
Closing Balance (I)		
Surplus from Profit & Loss A/c		
Opening Balance	-15,21,46,202.45	-15,55,13,848.33
Net profit after tax for the year	-38,37,173.18	33,67,645.88
Less: Transfer to General Reserve		
Less: Proposed Dividend		
Closing Balance (II)	-15,59,83,375.63	-15,21,46,202.45
Reserves and Surplus Total (I+II)	-15,59,83,375.63	-15,21,46,202.45



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MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

Financial Year 2024-25



NOTE 3) Other Long-term Liability

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
A) Deposits		
Secured		
Unsecured	60,00,000.00	60,00,000.00
Total	60,00,000.00	60,00,000.00

Note 4) Short-Term Borrowings

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
Unsecured		
Other loans and advances		
Deposits		
Secured		
Unsecured		
TOTAL		

Note 5) Trade payable

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
Sundry Creditors	13,33,058.27	17,08,201.27
TOTAL	13,33,058.27	17,08,201.27



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MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

Financial Year 2024-25



NOTE 6) OTHER CURRENT LIABILITIES

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
Other Payables	3,08,88,316.80	3,00,05,864.64
TOTAL	3,08,88,316.80	3,00,05,864.64

Other payables Comprise

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
Statutory Liabilities		
-TDS Deducted	1,62,854.00	1,92,454.00
-Service Tax		-
-GST	4,76,224.88	4,54,014.02
Others		
- Rent payable	3,99,000.00	4,75,000.00
- EPF payable	87,814.00	85,318.00
- ESIC payable	2,564.00	8,674.00
- Amount Payable to Agency(Padhanisa)	2,02,26,320.92	1,92,20,774.62
- Others	95,33,539.00	95,69,630.00
TOTAL	3,08,88,316.80	3,00,05,864.64

NOTE 7) SHORT TERM PROVISIONS

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
a) Provision for Employee Benefits	1,42,968.00	1,42,968.00
b) others		
(I) Proposed Dividend		
(II) Tax on Dividend		
(III) Current Income Tax		
(V) Other Expenses	7,12,324.00	99,850.00
TOTAL	8,55,292.00	2,42,818.00



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MAKKAL THOLAI THODARPU KUZHUMAM LIMITED
Financial Year 2024-2025



Note 10) Long-term loans and advances

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
(A) Other loans and advances		
Secured, considered good		
Unsecured, considered good		
- Rental Advance		
Doubtful		
TOTAL		

Note: Long-term loans and advances include amounts due from:

Particulars	As at 31st Mar, 2025	As at 31st Mar, 2024
Directors *		
Other officers of the Company *		
Firms in which any director is a partner (give details per firm)		
Private companies in which any director is a director or member		
TOTAL		

NOTE 11) OTHER NON-CURRENT ASSETS

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
Other non current assets consists of the following		
(i) Trade deposits	5,17,441.00	5,07,323.00
TOTAL	5,17,441.00	5,07,323.00

Note: Long-term trade receivables include debts due from:

Particulars	As at 31st Mar, 2025	As at 31st Mar, 2024
Directors *		
Other officers of the Company *		
Firms in which any director is a partner (give details per firm)		
Private companies in which any director is a director or member (give details per company)		



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NOTE 12) INVENTORIES

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
(a) Work in progress	15,540.00	15,540.00
(b) Others	12,775.00	12,775.00
TOTAL	28,315.00	28,315.00

NOTE 13) TRADE RECEIVABLES

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
Over 6 months from due date		
(i) Considered good	31,82,579.70	31,85,103.18
(ii) Considered doubtful	2471986.24	24,71,986.24
Less Than 6 months from due date		
(i) Considered good:	1,06,663	13,06,753.22
(ii) Considered doubtful		
TOTAL	57,61,228.94	69,63,842.64

NOTE 14) CASH AND CASH EQUIVALENTS

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
Cash and Cash equivalents		
(i) Balance With Banks		
In Current Accounts	15,21,324.03	14,64,261.35
In Deposit Accounts		
Cash in hand	1,06,420.53	1,66,701.53
TOTAL	16,27,745.00	16,30,963.00



MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

Financial Year 2024-25



Note 15) Short Term Loans And Advances

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
Considered GOOD		
(i)Loans and advances to employees		
(ii)Loans and advances to related parties		
(iii)Other loans and Advances	1,15,078.00	1,30,918.00
Considered Doubtful		
Total	1,15,078.00	1,30,918.00

Other loans and advances include

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
Other Advances	1,15,078.00	1,30,918.00
TOTAL	1,15,078.00	1,30,918.00

Note 16) Other current assets

PARTICULARS	As at 31st Mar, 2025	As at 31st Mar, 2024
(A) Unbilled revenue		
(B) Unamortised expenses		
(i) Deferred revenue expenditure		
(C) Others		
(i) Insurance claims		
(ii) Receivables on sale of fixed assets		
(iii) Consultancy on sale of fixed assets		
(iv) TDS on Income(Receivable)	1,18,207.00	1,18,207.00
(v) Prepaid expenses	11,40,010.00	23,18,116.00
(vi) Others	13,22,291.80	13,22,291.80
TOTAL	25,80,508.80	37,58,614.80

For S Paranthaman & Co
Chartered Accountant

S Paranthaman
Proprietor
M.No.209888

For and on behalf of the Board of Directors
For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

V.Dhanasekaran
Director
DIN : 03200581

P.Rajendra Prakesh
Director
DIN: 07981106

Place : Chennai
Date : 08/09/2025



Note 17) Revenue from Operations consists of Revenues from:

PARTICULARS	Financial Year 2024-25 (1/04/24 to 31/3/25)	Financial Year 2023-24 (1/04/23 to 31/3/24)
Sale of services	5,13,19,513.56	5,28,18,572.80
Other operating revenues		
Total Net Sales	5,13,19,513.56	5,28,18,572.80
PARTICULARS	Financial Year 2024-25 (1/04/24 to 31/3/25)	Financial Year 2023-24 (1/04/23 to 31/3/24)
(i) Sale of product comprises of sale of program		
(ii) Sale of services comprises of :		
sale of segment		-
sale of slot	4,68,06,112.56	4,66,91,638.02
sale of strips		3,600.00
Sale of time check		-
Distribution		
- Licence Fee - Astro (Export)		-
- Licence Fee- Income		7,08,864.00
Sale of spot	30,86,559.00	45,36,303.78
Youtube income	14,26,842.00	8,78,167.00
(iii) Other operating revenue constitutes: License fee		
Total	5,13,19,513.56	5,28,18,572.80



MAKKAL THOLAI THODARPU KUZHUMAM LIMITED
Financial Year 2024-25



Note 18) Other income

Particulars	Financial Year 2024-25 (1/04/24 to 31/3/25)	Financial Year 2023-24 (1/04/23 to 31/3/24)
Interest income (Refer Note (i) below)		
Dividend income:		
from current investments		
subsidiaries @		
joint ventures		
associates		
others		
from long-term investments		
subsidiaries @		
joint ventures		
associates		
others		
Net gain on sale of:		
current investments		
long-term investments		
Adjustments to the carrying amount of investments - reversal of reduction in the carrying amount of:		
current investments		
long-term investments		
Net gain on foreign currency transactions and translation (other than considered as finance cost)		-
Other non-operating income (Refer Note (ii) below)		-
Total		-

Particulars	Financial Year 2024-25 (1/04/24 to 31/3/25)	Financial Year 2023-24 (1/04/23 to 31/3/24)
Other non-operating income comprises:		
Profit on sale of fixed assets		
Prior period items (net)		
Miscellaneous income		-
Rent Expenditure Written Back		
Total - Other non-operating income		-
Details of Prior period items (net)		
Prior period income (give details)		
Prior period expenses (give details)		
Total		



MAKKAL THOLAI THODARPU KUZHUMAM LIMITED
Financial Year 2024-25



Note 19) Consumption of Materials

PARTICULARS	Financial Year 2024-25 (1/04/24 to 31/3/25)	Financial Year 2023-24 (1/04/23 to 31/3/24)
Opening stock	28,315.00	28,315.00
Purchases		-
Closing Stock	28,315.00	28,315.00
Consumption of Materials	-	-

Note 20) Employee benefit expenses

PARTICULARS	Financial Year 2024-25 (1/04/24 to 31/3/25)	Financial Year 2023-24 (1/04/23 to 31/3/24)
Salary and Wages	2,84,15,161.00	2,47,01,395.00
Staff Welfare Expenses	5,75,179.00	4,44,582.00
Others		
TOTAL	2,89,90,340.00	2,51,45,977.00



MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

Financial Year 2024-25

Note 21) Finance costs

Particulars	Financial Year 2024-25 (1/04/24 to 31/3/25)	Financial Year 2023-24 (1/04/23 to 31/3/24)
(a) Interest expense on:		
(i) Borrowings		
(ii) Trade payables		
(iii) Others		
- Interest on delayed / deferred payment of income tax	9,84,064.00	2,514.00
- Others		
(b) Other borrowing costs		
Total	9,84,064.00	2,514.00

Note 22) Depreciation and Amortisation Expenses

Particulars	Financial Year 2024-25 (1/04/24 to 31/3/25)	Financial Year 2023-24 (1/04/23 to 31/3/24)
(a) Depreciation on Tangible Assets		
Depreciation on Assets	7,44,475	7,12,555.13
(b) Amortisation Expenses		
(i) Amortisation of Intangible Assets	47,024	53,664.92
(ii) Amortisation of Deferred Revenue Expenses		
Total	7,91,499.00	7,66,221.00

MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

Financial Year 2024-25

Note 23) Operations and other expenses consists of the following

PARTICULARS	Financial Year 2024-25 (1/04/24 to 31/3/25)	Financial Year 2023-24 (1/04/23 to 31/3/24)
Power and fuel	7,36,540.00	7,57,341.00
Rent	3,00,000.00	3,00,000.00
Repairs and maintenance - Machinery	1,20,942.00	4,96,914.00
Repairs and maintenance - Others *	4,55,448.00	3,78,903.00
Insurance	50,383.00	39,492.00
Rates and taxes	-	-
Communication *	11,71,133.00	10,79,738.00
Travelling and conveyance *	4,61,980.00	3,01,621.00
Printing and stationery*	91,601.00	1,13,385.00
Business promotion *	7,500.00	12,620.00
Donations and contributions		-
Legal and professional *	5,10,000.00	2,43,400.00
Payments to auditors (Refer Note (i) below)	1,00,000.00	2,00,000.00
Net loss on foreign currency transactions and translation		
Miscellaneous expenses (Refer Note (ii) below)	2,03,91,775.74	1,95,88,040.92
Total	2,43,97,302.74	2,35,11,454.92



Note (i) to Note No.23

PARTICULARS	Financial Year 2024-25 (1/04/24 to 31/3/25)	Financial Year 2023-24 (1/04/23 to 31/3/24)
(i) Payments to the auditors comprises (net of service tax input credit, where applicable):		
As auditors - statutory audit	1,00,000	2,00,000.00
As auditors - Internal audit		-
For taxation matters		
For company law matters		
For management services		
For Quarterly Review		
For System Control Audit		
For other services		
Reimbursement of expenses		
Total	1,00,000.00	2,00,000.00

Note (ii) to Note No.23

PARTICULARS	Financial Year 2024-25 (1/04/24 to 31/3/25)	Financial Year 2023-24 (1/04/23 to 31/3/24)
Miscellaneous expenses comprises of :		
-Asset Hire Charges	6,12,416.00	12,42,829.00
-Electricity expenses	10,55,217.00	9,47,766.00
-Loss on Sale of Fixed Assets		
-Books & Periodicals	25,237.00	30,438.00
-Prior Period Expenses	5,567.32	
-Registration & filing fees		
- Other Administrative general expense	18,99,077.42	7,42,016.92
- Other Service cost	18,49,750.00	18,51,050.00
- Cost Technical Services	1,49,44,511.00	1,47,73,941.00
- Prior Period Adjustment Acc		-
- Sundry Debtors Written Off		-
- Fixed Asset Written Off		-
Total	2,03,91,775.74	1,95,88,040.92

For S Paranthaman & Co
Chartered Accountant

S Paranthaman
Proprietor
M.No.209888

For and on behalf of the Board of Directors
For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

V.Dhanasekaran
Director
DIN : 03200581

P.Rajendra Prakesh
Director
DIN: 07981106

Place : Chennai
Date : 08/09/2025



MAKKAL THOLAI THODARPU KUZHUMAM LIMITED
Financial Year 2024-25

24-28 Accompanying notes to Financial statements

24.(a) Value of Imports Calculated on CIF Basis	2024-25	2023-24
I. Raw Materials	-	-
II. Components and Spare Parts	-	-
III. Capital Goods	-	-
(b) Expenditure in Foreign Currency on account of:	2024-25	2023-24
Royalty, Knowhow, Professional, Consultancy Fees, Interest and other matters.	-	-
Other Matters	-	-
Travelling Expenditure	-	-
(c) Value of Raw Materials, Spare Parts and Components	2024-25	2023-24
Consumed:	-	-
Imported	-	-
Indigenous	-	-
(d) Amount remitted during the year in foreign Currencies on account of dividends with a specific mention of the total number of non-resident shareholders, the total number of shares held by them on which the dividends were due and the year to which the dividend related;	2024-25	2023-24
(e) Earning in Foreign Exchange	2024-25	2023-24
I. Export of goods calculated on FOB basis	-	-
II. Royalty, Know-how, Professional and consultation fees	14,26,842	8,78,167
III. Interest and Dividend	-	-
IV. Other Income, indicating the nature thereof.	-	-
25A. Previous Year's have been reclassified wherever necessary to confirm to the classification adopted		
25B. Confirmation of balances from parties (Creditors and Debtors) remain to be obtained and reconciled		
26. Disclosure in respect of Related Parties pursuant to AS 18 is provided below:		
Particulars	2024-25	2023-24



27. Contingent Liabilities AND Commitments:		
PARTICULARS	2024-25	2023-24
(i) Contingent Liabilities shall be classified as:		
a) Claims against the company not acknowledge as debt;	-	-
b)Guarantees	-	-
Bank guarantees in favour of customer for performance obligation		
(c) Other money for which the company is contingently liable. (Refer Note 33 -Part II -Point No. 14)		
(ii) Commitments shall be classified as:		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided	-	-
(b) Uncalled liability on shares and other investments partly paid	-	-
(c) Other commitments (specify nature).	-	-
TOTAL		-
	2024-25	2023-24
28. Proposed Dividend and arrears. (amount of dividends proposed to be distributed to equity and preference shareholders for the period and the related amount per share shall be disclosed separately. Arrears of fixed cumulative dividends on preference shares shall also be disclosed separately.)		
Proposed Dividend to equity shareholders		
-Total Dividend	-	-
- Dividend per equity share	-	-
	2024-25	2023-24
29. Where in respect of an issue of securities made for a specific purpose, the whole or part of the amount has not been used for the specific purpose at the balance sheet date, there shall be indicated by way of note how such unutilised amounts have been used or invested.	-	-
	2024-25	2023-24
30. If, in the opinion of the Board, any of the assets other than fixed assets and non-current investments do not have a value on realisation in the ordinary course of business at least equal to the amount at which they are stated, the fact that the Board is of that opinion, shall be stated	-	-

For S Paranthaman & Co
Chartered Accountant



S Paranthaman
Proprietor
M.No.209888

For and on behalf of the Board of Directors
For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED



V.Dhanasekaran
Director
DIN : 03200581



P.Rajendra Prakesh
Director
DIN: 07981106

Place : Chennai
Date : 08/09/2025



MAKKAL THOLAI THODARPU KUZHUMAM LIMITED
Financial Year 2024-25

31 Ratios

Unless otherwise specified, the values used for computing the below ratios are as per the amounts mentioned in the relevant notes to the financial statements.

S.no	Particulars	Formula used	Metric	For the year ended 31 March 2025
(i)	Current Ratio	Current assets ÷ Current Liabilities	Times	0.3
(ii)	Debt - Equity Ratio	Total debt / Equity	Percentage	NA
(iii)	Debt Coverage Service Ratio	EBITDA ÷ (Interest + Current portion of long Term borrowing)	Percentage	NA
(iv)	Return on Equity Ratio*	Net Profit after tax ÷ Shareholder's Funds	Percentage	NA
(v)	Inventory Turnover Ratio	Revenue from Operations ÷ Average Inventory	Times	NA
(vi)	Trade Receivables Turnover Ratio	Revenue from operations ÷ Average Trade Receivables	Times	8.0
(vii)	Trade Payables Turnover Ratio	Revenue from operations ÷ Average Trade Payables	Times	33.7
(viii)	Net Capital Turnover ratio (ie Working capital turnover ratio)	Revenue from operations ÷ average working capital (current assets - current liabilities)	Times	-2.4
(ix)	Net Profit Ratio	Profit after tax ÷ Total Income	Percentage	-7



(x)	Return on Capital Employed	Net Profit after tax ÷ Shareholder's Funds+Long term debt	Percentage	NA
(xi)	Return on investment	(Dividend income + gains on disposal) ÷ Average Investment balance	Percentage	NA

S.no	Particulars	Formula used	2024-25	
			Numerator	Denominator
(i)	Current Ratio	Current assets ÷ Current Liabilities	1,01,12,875	3,30,76,66
(ii)	Debt - Equity Ratio	Total debt / Equity	NA	NA
(iii)	Debt Coverage Service Ratio	EBITDA ÷ (Interest + Current portion of long Term borrowing)	NA	NA
(iv)	Return on Equity Ratio	Net Profit after tax ÷ Shareholder's Funds	NA	NA
(v)	Inventory Turnover Ratio	Revenue from Operations ÷ Average Inventory	NA	NA
(vi)	Trade Receivables Turnover Ratio	Revenue from operations ÷ Average Trade Receivables	5,13,19,514	63,62,535.7
(vii)	Trade Payables Turnover Ratio	Revenue from operations ÷ Average Trade Payables	5,13,19,514	15,20,629.7
(viii)	Net Capital Turnover ratio (ie Working capital turnover ratio)	Revenue from operations ÷ average working capital (current assets - current liabilities)	5,13,19,514	-2,10,54,011.5
(ix)	Net Profit Ratio	Profit after tax ÷ Total Income	-38,37,173.18	5,13,19,513.5
(x)	Return on Capital Employed *	Net Profit after tax ÷ Shareholder's Funds+Long term debt	NA	NA
(xi)	Return on investment	(Dividend income + gains on disposal) ÷ Average Investment balance	NA	NA

*Return on equity ratio and return on capital employed ratios are not applicable due to negative reserves and surplus due to a



Reasons for more than 25% Increase or Decrease in the above ratios

	Particulars	Reasons
(i)	Current Ratio	Decrease due to increase in current liability and decrease in current assets
(ii)	Debt - Equity Ratio	NA
(iii)	Debt Coverage Service Ratio	NA
(iv)	Return on Equity Ratio	NA
(v)	Inventory Turnover Ratio	NA
(vi)	Trade Receivables Turnover Ratio	NA
(vii)	Trade Payables Turnover Ratio	Increase due to major reduction in trade payable and increase in turnover
(viii)	Net Capital Turnover ratio (ie Working capital turnover ratio)	NA
(ix)	Net Profit Ratio	Decrease due to Net loss in FY 2024-25 as compared to net profit in FY 2023-24
(x)	Return on Capital Employed	NA
(xi)	Return on investment	NA



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Makkal Tholai Thodarpu Kuzhumam Limited
Financial Year 2024-25
 Fixed Assets Schedule - Under Companies Act'2013

Note No - 8 Depreciation on Tangible Assets for the financial Year 2024-25

S.No	Assets	Cost of Assets existing on 01/04/24	Additions During the Year	Cost of Assets existing on 31/03/25	Depreciation Rate	Acc Depreciation as on 31-03-2024	Carring Value as on 31.03.2024(a)	Sale/Write off of Asset during the Year(b)	Depreciation of Assets existing on 01/04/24 (C)
1	Airconditioner	20,61,945		20,61,945	10%	18,87,491	1,74,455	-	20,230
2	Computers & Camera Accessories	81,31,884		81,31,884	33.33%	80,58,951	62,933	-	16,660
3	Electrical Equipments	61,37,881		61,37,881	10%	30,48,436	30,89,445	-	4,10,129
4	Furniture & Fixtures	8,52,457		8,52,457	10%	8,52,457	-	-	
5	Motor Bike	46,661		46,661	10%	46,661	-	-	
6	Office Equipment	8,37,910		8,37,910	10%	8,37,910	-	-	
7	Plant & Machinery	2,99,26,671	4,50,000	3,03,76,671	6.67%	2,90,73,181	8,53,491	-	2,77,895
	Total	4,79,95,409	4,50,000	4,84,45,409		4,38,15,086	41,80,323	-	7,24,914

Note 9 :Amortisation of Intangible Assets for the financial Year 2024-25

S.No	Assets	Cost of Assets existing on 01/04/24	Additions During the Year	Cost of Assets existing on 31/03/25	Depreciation Rate	Acc Depreciation as on 31-03-2024	Carring Value as on 31.03.2024	Sale of Asset during the Year	Depreciation of Assets existing on 01/04/24
1	Software (Non - Telecast)	2,19,153		2,19,153	0.14	2,03,020	16,134	-	2,244
2	Software (Telecast)	63,82,473		63,82,473	0.40	63,55,605	26,867	-	10,747
3	Purchase of Copy right of Movies	38,75,250	7,250	38,82,500	0.40	37,39,301	1,35,949	-	32,480
	TOTAL	1,04,76,875.85	7,250.00	1,04,84,125.85		1,02,97,926.00	1,78,949.85	-	45,471.18

Grand Total

43,59,272.80 Total Dep 7,91,498.82



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32. ADDITIONAL REGULATORY DISCLOSURES AS PER SCHEDULE III OF COMPANIES ACT 2013.

- a) The Title Deed of the immovable properties (other than properties where the company is the lessee, and the lease agreements are duly executed in favor of the lessee) are held in the name of the company.
- b) The Company does not have any investment property.
- c) As per the Company's accounting policy, Property, Plant and Equipment (including Right of use Assets) are carried at historical cost (less accumulated depreciation & impairment, if any), hence the revaluation related disclosures required as per Additional Regulatory Information of Schedule III (revised) to the Companies Act, is not applicable.
- d) The Company has not granted Loans or Advances in the nature of loan any promoters, Directors, KMP's and the related parties (As per Companies Act, 2013), which are repayable on demand or without specifying any terms or period of repayments.
- e) Capital work in progress is nil.
- f) No proceedings have been initiated or pending against the Company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.
- g) The Company did not have borrowings from banks on the basis of security of current assets.
- h) Intangible Assets under development is nil
- i) The Company has adhered to debt repayment and interest service obligations on time. Willful defaulter related disclosures required as per Additional Regulatory Information of Schedule III (revised) to the Companies Act, is not applicable.
- j) There are no transactions with the Companies whose name are struck off under section 248 of the Companies Act 2013 or Section 560 of the Companies Act, 1956 during the year ended 31st March 2025.
- k) There is no requirement of registration of charges or satisfaction of charge required to be filed with Registrar of Companies.



- l) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act 2013 read with companies (Restriction on number of Layers) Rules, 2017.
- m) No Scheme of arrangement has been approved by the competent authority in terms of section 230 to 237 of the companies Act, 2013.
- n) The Company has not advanced loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the intermediary shall:
 - (a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatever by or on behalf of the company (ultimate beneficiaries) or
 - (b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiary.
- o) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (ultimate beneficiaries) or
 - (b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- p) The Company has not operated in any crypto currency or Virtual Currency transactions.
- q) During the year the Company has not disclosed or surrendered, any income other than the income recognized in the books of accounts in the tax assessments under income Tax Act, 1961.



MAKKAL THOLAI THODARPU KUZHUMAM LIMITED
Note 33. General Notes and Accounting Policies Forming Part of
the
Financial Statements
Financial Year: 2024-2025 (1st APRIL 2024 to 31st Mar 2025)

I. ACCOUNTING POLICIES

1. System of Accounting

The company follows mercantile system of accounting in accordance with applicable accounting standards.

2. Basis of preparation of financial statements

The accompanying financial statements have been prepared under the historical cost convention and are in compliance with the applicable accounting standards issued by The Institute of Chartered Accountants of India as referred to in sections 129 & 133 of the Companies Act, 2013. All items of income and expenditure having a material bearing on the financial statements have been recognized on the accrual basis.

3. Use of Estimates

The preparation of financial statements are in conformity with generally accepted accounting principles in India, requires Management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of The financial statements and notes thereto and the reported amounts of revenues and expenses during the accounting year.

4. Fixed assets and depreciation

a. Fixed assets

Fixed assets are stated at cost less accumulated depreciation and impairment losses, if any. Cost includes all direct expenses incurred to bring an asset to working condition for its intended use and allocated overhead.

b. Depreciation

i. Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciable amount of an asset is the cost of an asset or other amount substituted for cost, less its residual value. The useful life of an

asset is the period over which an asset is expected to be available for use by an entity, or the number of production or similar units expected to be obtained from the asset by the entity.

ii. The term depreciation includes amortization

iii. Depreciation on fixed assets other than intangible assets and lease hold improvements is provided on Straight Line Method, pro-rata to the period of Life

of the assets, at the annual depreciation rates stipulated in schedule II to the Companies Act 2013 and the applicable rates are as under

Assets	Percent
Plant and machinery – telecast & non telecast assets	6.67%
Computer and Accessories	33.33%
Computer Software: Telecast related software	40%
Other application software	13.91%
Generator, Electrical fittings & Office equipment	10%
Furniture and Fittings	10%
Motor Bike	10%

Leasehold improvements (Interior decoration cost) are treated as deferred revenue expenditure and to be written off over 5 years

5. Intangible assets

a. Computer software

Cost incurred towards purchase of computer system software are depreciated using the WDV method at the rates mentioned in the above Para

b. Film and program broadcasting rights

Future revenues are not estimable with any reasonable accuracy as these are susceptible of a variety of factors, such as the level of market acceptance of television products, programming viewer-ship, advertising rates etc., and accordingly cost related to film and program broadcasting rights are fully expensed on the date of first telecast.

c. Licenses

Cost of licenses is amortized over a period of 10 years in the case of up linking and 5 years in the case of down linking being the period of licenses.



6. Film and program broadcasting rights (Acquired Rights)

Acquired rights for the broadcast of feature films and other long-form programming such as multi-episode television serials at cost. Rights, where the rights to telecast commences after 12 months from the balance sheet date are disclosed as non-current assets and rights, where the right to telecast commences within 12 months from the Balance sheet date are disclosed as other current assets. Rights are transferred to intangible assets, as and when they become available for telecast. Rights disclosed under intangible assets represent rights, which are available for use as at the balance sheet date.

7. Inventories

Inventories comprising consumables and media such as video and audiocassettes are stated at the lower of cost and net realizable value. Cost includes all expenses incurred in bringing the inventory to its present location and condition and issues are expensed on FIFO basis.

8. Taxation

Deferred income taxes recognized for the future tax consequences attributable to timing differences between financial statement determination of income and their recognition for tax purposes. The effect on deferred tax assets and liabilities of a change in tax rates are recognized in income using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax assets are recognized and carried forward only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

9. Revenue recognition

- Advertising income and broadcast fees are recognized when the related commercials or program is telecasted.
- Program licensing income represents income from the export/sale of program software content, and is recognized in accordance with the terms of agreements with customers.



10. Foreign currency transactions

Foreign currency transactions are recorded at the rates of exchange prevailing on the date of transactions. Profit or losses due to exchange fluctuation are taken to Profit and loss Account.

11. Provisions

A provision is recognized when an enterprise has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on management estimates

required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

12. Provision for Income Tax/ Deferred Tax:

Provision for Income tax and Deferred tax are accounted based on tax liability computed for the Financial year as per Income Tax act, on the last day of Financial Year as per Income Tax act.

13. Segment reporting

The company's operations predominantly relate to broadcasting and accordingly, this is the only primary reportable segment.

II. GENERAL NOTES

1. Makkal Tholai Thodarpu Kuzhumam Limited (Makkal TV or "the company") (formerly Makkal Tholai Thodarpu Kuzhumam Private Limited) was incorporated on 5th May 2005. Subsequently the company had applied to the Registrar of Companies (ROC) Tamil Nadu for conversion to a Public Limited Company. In order to comply with the requirements of the Companies Act, 1956 which requires public limited companies to have a minimum of 7 members, the company had issued 1 equity share each at par value to 4 new individual members and 1 corporate member effective from 13th June 2005. The ROC accorded his approval for the conversion of the company into public limited company on 15.06.2005 and the company has consequently changed its name



from Makkal Tholai Thodarpu Kuzhumam Private Limited to Makkal Tholai Thodarpu Kuzhumam Limited with effect from the date.

2. Quantitative Information as per the Act:-

As the company is engaged to the business of producing television programming such as serials and features films. The requirements relating to the quantitative details of sales as per schedule III to the Companies Act, 2013 are not applicable to the company except to the extent disclosed in these financial statements

3. Licenses related commitments:-

- The company has Obtained permission from Ministry of Information and Broadcasting for uplink and Downlink a News and Current Affairs TV Channel namely "Makkal TV" from India for a period of 10 Years effective from 21/03/2016 i.e up to 20th March 2026.
- As per letter from Ministry of Information and Broadcasting dated 09/10/2006 and 06/11/2006 permission to uplink Makkal TV channel through teleport at Chennai instead at Kolkata is granted to Makkal Tholai Thodarpu Kuzhumam Limited.

As per letter From Ministry of Information and Broadcasting dated 29/08/2011 permission for down-linking into India from New Satellite "INSAT-17" instead of from "INSAT-2E" is granted.

- The company has executed MCPC agreement with VSNL for broadcasting digital up-linking facilities at a data rate of 4 MBPS on satellite for Makkal TV Channel on 17th Dec 2005, which is valid for a period of 10 years ending on 20/03/2016. This agreement is superseded by subsequent agreement dated 01/11/2007, 27/11/2010, 01/07/2011 and 27/05/2011.
- The company has executed MCPC agreement with Tata Communications on 1st November, 2007 followed Addendum dated 27th November, 2010 for a further period up to 30th June, 2011 with commitment period for the said renewal up to 30th June, 2011 thru Satellite INSAT 2E. On 1st July, 2011 the agreement has been renewed for a period of 3 months ending on 30th September, 2011 to facilitate migration from INSAT 2E technology to IS-17 technology. Since the life of INSAT 2E become obsolete fresh agreement has been executed with Tata

Communications on 27th May, 2011 for switching over to IS-17 (Intelsat) from 1st June, 2011 to 31st August, 2016, further an addendum No 1 was executed on 9th September 2016 for a period from 1st September 2016 to 16th September 2021. In addition required approvals from Ministry of I & B also are obtained on 21st March, 2016.

4. Retirement Benefits

The Provision for gratuity, leave encashment and other retirement benefits has not been made. Retirement benefits are accounted only on the date of payment and not on accrual basis, This is not in accordance with AS 15.

5. Managerial remuneration

During the year ended 31.03.2025 Managerial Remuneration paid is within the norms as provided in the Companies Act,2013.

6. Loan Debtors include amounts due from Directors:- NIL

Loan Creditors include amounts due to the following Directors:-NIL

7. Letter of confirmation of balances remain to be obtained from each of the trade debtors and each of the trade creditors. Letter of confirmation of balances remain to be obtained in respect of various accounts maintained with the banks.
8. On the basis of available information, the management is of the opinion that there are no parties requiring disclosure under AS 18.
9. Contingent Liability is to be ascertained in respect of DTH services availed from certain service providers and in respect of litigation items.
10. On the basis of available information, the management is of the opinion that there are no parties requiring disclosure under Micro small and Medium Enterprises Development Act 2006.



11. Deferred Tax:

Accounting Standard 22 – Accounting for taxes on Income for the year ended 31.03.2025.

Particulars	Amount in Rs.
Depreciation as per the Income tax Act	7,66,426
Depreciation as per the Companies Act	7,91,499
Timing Difference	25,073
Income Tax Rate (@25%)	6,268
Cess (@4%)	251
Deferred Tax Asset	6,519

12. In the opinion of the management, during the year there are no indications that impairment of any asset has taken place. Accordingly, no provision for impairment of assets is required as per Accounting Standard 28.

13. There are no claims against the Company, which are not acknowledged as debts.

14. The following cases are pending with various courts

Sl.No.	Case No.	Parties	Status of the Case
1	O.S.No. 13833 of 2010	Jankid IPS vs Makkal TV and C.R.Baskar	Pending before VII Additional City Civil Court, Chennai (Handled by Maheswari Advocate)
2	O.P No.63 to 79 of 2023	Rajesh and 16 others vs Makkal Tv	Pending before Principal Labour Court, Chennai (Handled by Govarthanan & Balu Advocates)

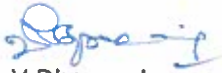
Contingent Liability in respect of above cases remains to be considered.

15. Preliminary & Pre-operative Expenses

Expenses incurred under Preliminary and Pre-operative expenses are amortized over a period of five years from the financial year in which production/business operation commenced.

16. During the Financial Year 22-23 registered office the company is shifted to new address No 538, EVR Periyar Salai, Ponnammalle High Road, Arumbakkam, Chennai – 600 106. At the time of migration, various fixed assets which are un-installed/Removed from old premises and such assets become un-usable and treated as scrap. Such Scraps are disposed at nil value through transporters. GST Impact on such disposal of fixed assets not considered in the financial statement.

For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED



V. Dhanasekaran
Director
DIN: 03200581



P. Rajendra Prakash
Director
DIN: 07981106

For S. PARANTHAMAN & CO
Chartered Accountant



S. Paranthaman
Proprietor
M.No. 209888
FRN. 011661S

Place: Chennai
Date: 08-09-2025

