

TWENTY SECOND 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.CINDHUJAH

### 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



**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 Second Annual General Meeting of the Share Holders of Makkal Tholai Thodarpuzh Kuzhumam Limited will be held on Wednesday, 30th day of September, 2026 at 10 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 31<sup>st</sup> March 2026, the Profit & Loss Account and Cash flow statement for the Financial Year 2025-26 (From 01/04/2025 to 31/03/2026) together with the Report of Directors and Auditors thereon.

RESOLVED THAT the Audited financial statements of the company, for the financial year ended 31<sup>st</sup> March, 2026, including the balance sheet as at 31<sup>st</sup> March 2026, 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. V. Dhanasekaran who retires by rotation being eligible to offer himself for re-appointment.

RESOLVED THAT Mr. V.Dhanasekaran (DIN: 03200581), retiring by rotation be and is hereby appointed as Director of the company.



- 2 -

3. To Appoint 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) P.S.Moorthy Associates, Chennai - 20. (Partnership firm - Registration number 002132S with the Institute of Chartered Accountants of India be and is hereby appointed as Statutory Auditor of the Company in place of the retiring Auditor 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) 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: 07.09.2026

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 SECOND ANNUAL GENERAL MEETING** of the Company to be  
held as per annexure to notice or at any adjournment thereof.

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 2026.

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.



-4-

**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 Second Annual report on the affairs of the Company together with the Audited Statement of Accounts for the year ended on 31<sup>st</sup> March, 2026.

**1. Financial Summary or performance of the company:**

| PARTICULARS                                                                       | (In Rs.)                 |                          |
|-----------------------------------------------------------------------------------|--------------------------|--------------------------|
|                                                                                   | YEAR ENDED<br>31.03.2026 | YEAR ENDED<br>31.03.2025 |
| Revenue from Operations                                                           | 5,03,82,127              | 5,13,19,514              |
| Other Income                                                                      | 21,920                   |                          |
| Total Income                                                                      | 5,04,04,047              | 5,13,19,514              |
| Profit before Financial Expenses, Preliminary expenses, Depreciation and Taxation | (17,48,508)              | (20,68,129)              |
| Less: Financial expenses                                                          | (58,479)                 | (9,84,064)               |
| Operating profit before Preliminary expenses, Depreciation & Taxation             | (18,06,987)              | (30,52,193)              |
| Less: Depreciation & Preliminary expenses written off                             | (7,67,639)               | (7,91,499)               |
| Profit before Taxation                                                            | (25,74,626)              | (38,43,692)              |
| Less : Provision for Taxation<br>Current Tax<br>Deferred Tax                      | (9,468)                  | 6519                     |
| Profit after Taxation                                                             | (25,84,094)              | (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                                                      | (15,59,83,376)           | (15,21,46,202)           |
| Closing Balance                                                                   | (15,85,67,470)           | (15,59,83,376)           |
| Profit available for appropriation                                                | -                        | -                        |



-5-

## 2. Operations

The Company has reported total income of Rs. 5,04,04,047/- for the current year as compared to Rs. 5,13,19,514/- in the previous year. The Net Loss for the year amounted to Rs. 25,84,094/- in the current year as compared to profit Rs. 38,37,173/- in the previous year.

## 3. Dividend

The Board has not recommended any Dividend for the financial year 2025-2026 (from 01/04/2025 to 31/03/2026)

## 4. Share Capital:

The paid up equity capital as on March 31, 2026 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 2025-26, the Board of Directors met 6 times viz. on 12-05-2025, 11-07-2025, 08-09-2025, 07-11-2025, 09-01-2026 and 16-03-2026.

## 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:



-6-

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

#### 11. Auditors

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and the rules framed thereunder M/s. Paranthaman and Co (Proprietary Concern Regn. No 011661S) retire at the conclusion of the ensuing Annual General Meeting.

The Board of Directors of the Company at its board meeting held on 07/09/2026 has recommended the appointment of M/s. P.S.Moorthy Associates (Partnership Concern Regn. No 002132S) as the Statutory auditor of the Company to hold office from the conclusion of 22nd AGM to conclusion of Next AGM of the Company.

#### 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 31<sup>st</sup> March, 2026, 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, 2026 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;



-7-

(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, 2026, 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 31.03.2025 | As on 31.03.2026 |
|--------------------------|------------------|------------------|
| Net-worth of the company | -2,19,89,766     | -2,45,73,860     |



- 8 -

## 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                                                  |
|-----------------|---------------------------------------------------------------------|
| 12-05-2025      | 1. V. Dhanasekaran<br>2. G.M.Tamilkumaran,<br>3. P.Rajendra Prakash |
| 11-07-2025      | 1. V. Dhanasekaran<br>2. P.Rajendra Prakash                         |
| 08-09-2025      | 1. V. Dhanasekaran<br>2. P.Rajendra Prakash                         |
| 07-11-2025      | 1. V. Dhanasekaran<br>2. G.M.Tamilkumaran,<br>3. P.Rajendra Prakash |
| 09-01-2026      | 1. V. Dhanasekaran<br>2. P.Rajendra Prakash                         |
| 16-03-2026      | 1. V. Dhanasekaran<br>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.



-9-

## 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

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 31/03/2026.



-10-

## 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.

## 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 MAKAL THOLAI THODARPU KUZHUMAM LIMITED



V. Dhanasekaran  
Director  
DIN: 03200581



P. Rajendra Prakash  
Director  
DIN: 07981106

Place: Chennai  
Date: 07.09.2026



**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. 10,99,561/- during the year under report 2025-2026, and Rs. 14,26,842/- in the previous year 2024-25.

By Order of the Board  
For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED



Place: Chennai  
Date: 07.09.2026

V.Dhanasekaran  
Director  
DIN: 03200581

P. Rajendra Prakash  
Director  
DIN: 07981106



# Form No.MGT-9

## ANNEXURE – B TO BOARD REPORT

### EXTRACT OF ANNUAL RETURNS ON THE FINANCIAL YEAR ENDED ON 31/03/2026

*[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%                               |



- 13 -

### **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 2025-26 |          |       |                   | No. of Shares held at the end of the year 2025-26 |          |       |                   | % Change during The year |
|-------------------------------|---------------------------------------------------------|----------|-------|-------------------|---------------------------------------------------|----------|-------|-------------------|--------------------------|
|                               | Demat                                                   | Physical | Total | % of Total Shares | Demat                                             | Physical | Total | % of Total Shares |                          |
| <b>A. Promoter</b>            |                                                         |          |       |                   |                                                   |          |       |                   |                          |
| <b>1) Indian</b>              |                                                         |          |       |                   |                                                   |          |       |                   |                          |
| 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                      |
| <b>2) Foreign</b>             |                                                         |          |       |                   |                                                   |          |       |                   |                          |
| g) NRJs- 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>B. Public Shareholding</b> |                                                         |          |       |                   |                                                   |          |       |                   |                          |
| <b>1. Institutions</b>        |                                                         |          |       |                   |                                                   |          |       |                   |                          |
| 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                      |



- 14 -

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



-15-

## ii.Shareholding of Promoters

| Sr. No | Shareholder's Name | Shareholding at the beginning of the year |                                  |                                           | Shareholding at the end of 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%        |
|        | <b>Total</b>       | <b>14001</b>                              | <b>0.11%</b>                     |                                           | <b>14001</b>                        | <b>0.11%</b>                     |                                                  | <b>0%</b> |

## 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                             |



-16-

| 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                  |
| Net Change                                                      | 0                                | 0               | 0         | 0                  |
| 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          |



-17-

## V. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

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

| Sl. No. | Particulars of Remuneration                                                                                                                                                                                                                        |                    |                 |                     | Total Amount |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|---------------------|--------------|
|         |                                                                                                                                                                                                                                                    | G.M. Tamil Kumaran | V. Dhanasekaran | P. Rajendra Prakash |              |
| 1.      | Gross salary<br><br>(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961<br><br>(b) Value of perquisites/s 17(2) Income-tax Act, 1961<br><br>(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<br>- as % of profit<br>- 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><br>· Fee for attending board committee meetings<br>· Commission<br>· Others, please specify         | NIL                     | NIL | NIL | NIL | NIL          |
|         | Total(1)                                                                                                                         | NIL                     | NIL | NIL | NIL | NIL          |
|         | <u>Other Non-Executive Directors</u><br>· Fee for attending board committee meetings<br>· Commission<br>· 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          |



-18-

**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)<br>(a)Salary as per provisions contained in section 17(1) of the Income-tax Act,1961<br>(b)Value of perquisites/s<br>17(2)Income-tax Act,1961<br>(c)Profits in lieu of salary under section 17(3)Income-tax Act,1961 | Rs. 19,02,750/-          | NIL               | Rs. 9,52,000 | Rs. 28,54,750/- |
| 2.      | Stock Option                                                                                                                                                                                                                                                                            | NIL                      | NIL               | NIL          | NIL             |
| 3.      | Sweat Equity                                                                                                                                                                                                                                                                            | NIL                      | NIL               | NIL          | NIL             |
| 4.      | Commission<br>- as % of profit<br>-others, specify...                                                                                                                                                                                                                                   | NIL                      | NIL               | NIL          | NIL             |
| 5.      | Others, please specify                                                                                                                                                                                                                                                                  | NIL                      | NIL               | NIL          | NIL             |
| 6.      | Total                                                                                                                                                                                                                                                                                   | Rs. 19,02,750/-          | NIL               | Rs. 9,52,000 | Rs. 28,54,750/- |



**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) |
|-------------------------------------|------------------------------|-------------------|---------------------------------------------------------|---------------------------|-----------------------------------|
| <b>A. Company</b>                   |                              |                   |                                                         |                           |                                   |
| Penalty                             | NIL                          | NIL               | NIL                                                     | NIL                       | NIL                               |
| Punishment                          | NIL                          | NIL               | NIL                                                     | NIL                       | NIL                               |
| Compounding                         | NIL                          | NIL               | NIL                                                     | NIL                       | NIL                               |
| <b>B. Directors</b>                 |                              |                   |                                                         |                           |                                   |
| Penalty                             | NIL                          | NIL               | NIL                                                     | NIL                       | NIL                               |
| Punishment                          | NIL                          | NIL               | NIL                                                     | NIL                       | NIL                               |
| Compounding                         | NIL                          | NIL               | NIL                                                     | NIL                       | NIL                               |
| <b>C. Other Officers In Default</b> |                              |                   |                                                         |                           |                                   |
| 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 Thodarpu Kuzhumam Ltd



V.Dhanasekaran  
Director  
DIN: 03200581



P. Rajendra Prakash  
Director  
DIN: 07981106

Place: Chennai  
Date: 07/09/2026



- 20 -



**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, 2026, the Statement of Profit and Loss, the statement of Cash Flows for the year ended on 31 March, 2026, 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, 2026

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 31<sup>st</sup> March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31<sup>st</sup> March, 2026 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.



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.

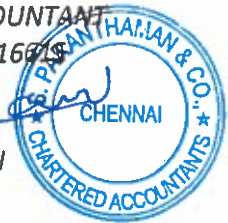
viii) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 (as amended), which provides for books of account to have the feature of audit trail, edit log and related matters in the accounting software used by the Company, is applicable to the Company, we report that the Company has maintained 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 : 07/09/2026

UDIN : 26209888TOVEQH4989

For S.PARANTHAMAN & CO  
CHARTERED ACCOUNTANT  
Firm Regn.No.0116679

  
S.PARANTHAMAN  
Proprietor  
M No : 209888



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

**FY 25-26**

(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 |
| (i) (c) | 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:- | The company does not own any immovable property and hence the audit comment regarding Title Deeds is not applicable to the Company.                                                                                                                                                                                                                                                                                                                                                                                   |



|                         | <table><tr><th>Description of property</th><th>Gross carrying value</th><th>Held in name of</th><th>Whether promoter, director or their relative or employee</th><th>Period held – indicate range, where appropriate</th><th>Reason for not being held in name of company*</th></tr><tr><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>*also indicate if in dispute</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> | Description of property                                                                                                                                                                                                                                                                                                   | Gross carrying value                                     | Held in name of                                 | Whether promoter, director or their relative or employee | Period held – indicate range, where appropriate | Reason for not being held in name of company* | - | - | - | - | - | *also indicate if in dispute |  |  |  |  |  |  |  |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------------------------------------|----------------------------------------------------------|-------------------------------------------------|-----------------------------------------------|---|---|---|---|---|------------------------------|--|--|--|--|--|--|--|
| Description of property | Gross carrying value                                                                                                                                                                                                                                                                                                                                                                                                                                        | Held in name of                                                                                                                                                                                                                                                                                                           | Whether promoter, director or their relative or employee | Period held – indicate range, where appropriate | Reason for not being held in name of company*            |                                                 |                                               |   |   |   |   |   |                              |  |  |  |  |  |  |  |
| -                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                                                                                                                                                                                                                                                                                                                         | -                                                        | -                                               | *also indicate if in dispute                             |                                                 |                                               |   |   |   |   |   |                              |  |  |  |  |  |  |  |
|                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                           |                                                          |                                                 |                                                          |                                                 |                                               |   |   |   |   |   |                              |  |  |  |  |  |  |  |
| (i) (d)                 | 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;                                                | No revaluation has taken place during the year.                                                                                                                                                                                                                                                                           |                                                          |                                                 |                                                          |                                                 |                                               |   |   |   |   |   |                              |  |  |  |  |  |  |  |
| (i) (e)                 | 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;                                                                                                                                                | 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. |                                                          |                                                 |                                                          |                                                 |                                               |   |   |   |   |   |                              |  |  |  |  |  |  |  |
| (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                                                                                                 | Being a service company, this clause is not applicable for the Company.<br>                                                                                                                                                          |                                                          |                                                 |                                                          |                                                 |                                               |   |   |   |   |   |                              |  |  |  |  |  |  |  |

|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                               |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | they have been properly dealt with in the books of account;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                               |
| (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 <b>not</b> 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>                                        |
| (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;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <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>                                        |
| (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;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                               |



|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (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;                                                                                                                                                                                                                                                                                                                                                                                       | 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)(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 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; | 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 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                                                                                                                                                                                                                                                                                                                                                                                                                                        | In our opinion and according to the information and explanations given to us, the requirement for maintenance                                                                                                                                                                                                                                                                                                          |



|          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|          | and whether such accounts and records have been so made and maintained;                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 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 2026 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 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; | 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 optionally convertible) during the year;                                  |
| (xi)(a)  | whether any fraud by the company or any fraud on the company has been noticed or reported                                                                                                                                                                                                                                                                                                                                                                                   | According to the information and explanations given to me, no fraud has been reported / noticed by or on                                                                                                                                                               |



|           |                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                 |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           | during the year, if yes, the nature and the amount involved is to be indicated;                                                                                                                                                                                                   | 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, etc., as required by the applicable accounting standards;                        | According to the information and explanations given to us by the management, the company has not made any transactions with the 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                                                                                                                                                                    |



|           |                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                         |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (xiv) (b) | whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;                                                                                                                                                                              | management, the company did not undergo internal audit during the year.<br><br>As per the provisions of section 138 of the Companies Act, 2013, internal audit is not applicable to the Company.<br><br>However, adequate control systems were established commensurate to size and nature of business. |
| (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 with second proviso to sub-section (5) of section 135 of the said Act;                                                                                                                                                                                                                                                     | According to information and explanations provided to us, requirement to contribute to Corporate Social responsibility under 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 : 07/09/2026

UDIN :

For S.PARANTHAMAN & CO  
CHARTERED ACCOUNTANT  
Firm Regn. No. 0116648

  
S.PARANTHAMAN  
Proprietor  
M No : 209888



**'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, 2026 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.

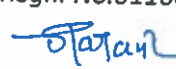
### **Opinion**

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, 2026.

Place : Chennai  
Date : 07/09/2026

UDIN : 26209888 TOVEQH 4989

For S.PARANTHAMAN & CO  
CHARTERED ACCOUNTANT  
Firm Regn. No.0116615

  
S.PARANTHAMAN  
Proprietor  
M No : 209888



# Makkal Tholai Thodarpuzh Kuzhumam Ltd

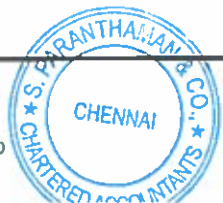
CIN : U92132TN2005PLC056183

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



மண் பயனுறு வேண்டும்

| PART I — BALANCE SHEET                                                                                                                                                                                         |          |                                                                                                                                          |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| MAKKAL THOLAI THODARPU KUZHUMAM LIMITED                                                                                                                                                                        |          |                                                                                                                                          |                      |
| Balance Sheet as at 31/03/2026                                                                                                                                                                                 |          | (Amount in Rs)                                                                                                                           |                      |
| Particulars                                                                                                                                                                                                    | Note No. | As at 31st Mar, 2026                                                                                                                     | As at 31st Mar, 2025 |
| 1                                                                                                                                                                                                              | 2        |                                                                                                                                          |                      |
| <b>I. EQUITY AND LIABILITIES</b>                                                                                                                                                                               |          |                                                                                                                                          |                      |
| <b>(1) Shareholders' funds</b>                                                                                                                                                                                 |          |                                                                                                                                          |                      |
| (a) Share capital                                                                                                                                                                                              | 1        | 13,39,93,610.00                                                                                                                          | 13,39,93,610.00      |
| (b) Reserves and surplus                                                                                                                                                                                       | 2        | -15,85,67,469.95                                                                                                                         | -15,59,83,375.63     |
| (c) Money received against share warrants                                                                                                                                                                      |          |                                                                                                                                          |                      |
| <b>(2) Share application money pending allotment</b>                                                                                                                                                           |          |                                                                                                                                          |                      |
| <b>(3) Non-current liabilities</b>                                                                                                                                                                             |          |                                                                                                                                          |                      |
| (a) Long-term borrowings                                                                                                                                                                                       |          |                                                                                                                                          |                      |
| (b) Deferred tax liabilities (Net)                                                                                                                                                                             |          |                                                                                                                                          |                      |
| (c) Other Long term liabilities                                                                                                                                                                                | 3        | 60,00,000.00                                                                                                                             | 60,00,000.00         |
| (d) Long-term provisions                                                                                                                                                                                       |          |                                                                                                                                          |                      |
| <b>(4) Current liabilities</b>                                                                                                                                                                                 |          |                                                                                                                                          |                      |
| (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                                                                                                                     |          | 22,60,429.31                                                                                                                             | 13,33,058.27         |
| (c) Other current liabilities                                                                                                                                                                                  | 6        | 2,95,45,468.28                                                                                                                           | 3,08,88,316.80       |
| (d) Short-term provisions                                                                                                                                                                                      | 7        | 4,04,940.00                                                                                                                              | 8,55,292.00          |
| <b>TOTAL</b>                                                                                                                                                                                                   |          | <b>1,36,36,978</b>                                                                                                                       | <b>1,70,86,901</b>   |
| <b>II. ASSETS</b>                                                                                                                                                                                              |          |                                                                                                                                          |                      |
| <b>Non-Current Assets</b>                                                                                                                                                                                      |          |                                                                                                                                          |                      |
| <b>(1) (a) Property, Plant and Equipment and Intangible Assets</b>                                                                                                                                             |          |                                                                                                                                          |                      |
| (i) Property, Plant and Equipment                                                                                                                                                                              | 8        | 47,83,908                                                                                                                                | 38,85,849            |
| (ii) Intangible assets                                                                                                                                                                                         | 9        | 96,608                                                                                                                                   | 1,39,176             |
| (b) Non-current investments                                                                                                                                                                                    |          |                                                                                                                                          |                      |
| (c) Deferred tax assets (net)                                                                                                                                                                                  |          | 24,22,092.44                                                                                                                             | 24,31,560.44         |
| (d) Long-term loans and advances                                                                                                                                                                               | 10       | -                                                                                                                                        | -                    |
| (e) Other non-current assets                                                                                                                                                                                   | 11       | 19,67,441.00                                                                                                                             | 5,17,441.00          |
| <b>(2) Current assets</b>                                                                                                                                                                                      |          |                                                                                                                                          |                      |
| (a) Current investments                                                                                                                                                                                        |          |                                                                                                                                          |                      |
| (b) Inventories                                                                                                                                                                                                | 12       | 28,315.00                                                                                                                                | 28,315.00            |
| (c) Trade receivables                                                                                                                                                                                          | 13       | 5,35,689.64                                                                                                                              | 57,61,228.94         |
| (d) Cash and cash equivalents                                                                                                                                                                                  | 14       | 6,59,264.00                                                                                                                              | 16,27,745.00         |
| (e) Short-term loans and advances                                                                                                                                                                              | 15       | 1,66,078.00                                                                                                                              | 1,15,078.00          |
| (f) Other current assets                                                                                                                                                                                       | 16       | 29,77,581.59                                                                                                                             | 25,80,507.59         |
| <b>TOTAL</b>                                                                                                                                                                                                   |          | <b>1,36,36,978</b>                                                                                                                       | <b>1,70,86,901</b>   |
| In terms of our report attached.                                                                                                                                                                               |          |                                                                                                                                          |                      |
| For S. Paranthaman & Co<br>Chartered Accountant                                                                                                                                                                |          | For and on behalf of the Board of Directors<br>For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED                                               |                      |
| <br><b>S Paranthaman</b><br>Proprietor<br>M.No.029888<br>UDIN - 26209888 TOVEQH4989<br>Place : Chennai<br>Date : 07/09/2026 |          | <br>V.Dhanasekaran<br>Director<br>DIN : 03200581     |                      |
|                                                                                                                                                                                                                |          | <br>P.Rajendra Prakesh<br>Director<br>DIN: 07981106 |                      |
|                                                                                                                             |          |                                                      |                      |

# 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.



மண் பயனுறு வேண்டும்

Ph: 91 44 43988439 Email: admin@makkal.tv www.makkal.tv

## PART II – STATEMENT OF PROFIT AND LOSS

### Makkal Tholai Thodarpu Kuzhumam Limited

Profit and loss statement for the Financial Year 2025-26

(Amount in Rs)

|      | Particulars                                                                  | Note No. | Financial Year 2025-26<br>(1/04/25 to 31/3/26) | Financial Year 2024-25<br>(1/04/24 to 31/3/25) |
|------|------------------------------------------------------------------------------|----------|------------------------------------------------|------------------------------------------------|
|      | 1                                                                            | 2        |                                                |                                                |
| I    | Revenue from Operations                                                      | 17       | 5,03,82,126.77                                 | 5,13,19,513.56                                 |
| II   | Other Income                                                                 | 18       | 21,920.41                                      | -                                              |
| III  | <b>Total Revenue (I + II)</b>                                                |          | <b>5,04,04,047.18</b>                          | <b>5,13,19,513.56</b>                          |
| IV   | <b>Expenses:</b>                                                             |          |                                                |                                                |
|      | 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       | 3,08,62,377.00                                 | 2,89,90,340.00                                 |
|      | Finance Costs                                                                | 21       | 58,479.00                                      | 9,84,064.00                                    |
|      | Depreciation and Amortization Expenses                                       | 22       | 7,67,639.00                                    | 7,91,499.00                                    |
|      | Other Expenses                                                               | 23       | 2,12,90,178.50                                 | 2,43,97,302.74                                 |
|      | <b>Total Expenses</b>                                                        |          | <b>5,29,78,673.50</b>                          | <b>5,51,63,205.74</b>                          |
| V    | <b>Profit before exceptional and extraordinary</b>                           |          | <b>-25,74,626.32</b>                           | <b>-38,43,692.18</b>                           |
| VI   | Exceptional items(Excess provision written back)                             |          | -                                              | -                                              |
| VII  | <b>Profit before extraordinary items and tax (V - VI)</b>                    |          | <b>-25,74,626.32</b>                           | <b>-38,43,692.18</b>                           |
| VIII | Extraordinary items                                                          |          |                                                |                                                |
| IX   | <b>Profit before tax (VII- VIII)</b>                                         |          | <b>-25,74,626.32</b>                           | <b>-38,43,692.18</b>                           |
| X    | <b>Tax expense:</b>                                                          |          |                                                |                                                |
|      | (1) Current tax                                                              |          |                                                |                                                |
|      | (2) Deferred tax - Asset/(Liability)                                         |          | -9,468.00                                      | 6,519.00                                       |
| XI   | <b>Profit (Loss) for the period from continuing</b>                          |          | <b>-25,84,094.32</b>                           | <b>-38,37,173.18</b>                           |
| XII  | Profit/(loss) from discontinuing operations                                  |          |                                                |                                                |
| XIII | Tax expense of discontinuing operations                                      |          |                                                |                                                |
| XIV  | <b>Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)</b>    |          |                                                |                                                |
| XV   | <b>Profit (Loss) for the period (XI + XIV)</b>                               |          | <b>-25,84,094.32</b>                           | <b>-38,37,173.18</b>                           |
| XVI  | <b>Earnings per equity share:</b>                                            |          |                                                |                                                |
|      | (1) Basic                                                                    |          |                                                |                                                |
|      | (2) Diluted                                                                  |          |                                                |                                                |

In terms of our report attached.

For S. Paranthaman & Co

Chartered Accountant

*S. Paranthaman*

S Paranthaman

Proprietor

M.No.029888

Place : Chennai

Date : 07-09-2026



For and on behalf of the Board of Directors

For MAKKAL THOLAI THODARPU KUZHUMAM LIMITED

*S. Dhanasekaran*

V.Dhanasekaran

Director

DIN : 03200581

*P. Rajendra Prakesh*

P.Rajendra Prakesh

Director

DIN: 07981106



UDIN - 26209888TOVE&H4989

-45-

மண் பயனுறு வேண்டும்

MAKKAL TV

# Makkal Tholai Thodarpu Kuzhumam Ltd

CIN : U92132TN2005PLC056183

No.120, Chitra Towers, 3rd Floor, Arcot Road, Kodambakkam, Chennai 600024. India

Ph. +91-44-42952730 Email : admin@makkal.tv www.makkal.tv



மண் பயனுறு வேண்டும்

| MAKKAL THOLAI THODARPU KUZHUMAM LIMITED                               |                                    |                                    |
|-----------------------------------------------------------------------|------------------------------------|------------------------------------|
| Statement of Cash Flows for the Financial Year 2025-26 (Amount in Rs) |                                    |                                    |
| Particulars                                                           | FY 2025-26<br>(1/04/25 to 31/3/26) | FY 2024-25<br>(1/04/24 to 31/3/25) |
| <b>Cash flows from operating activities</b>                           |                                    |                                    |
| Profit for the period                                                 | -25,74,626                         | -38,43,692                         |
| Add/Less :                                                            |                                    |                                    |
| Income Tax                                                            |                                    |                                    |
| Deffered Tax                                                          |                                    |                                    |
| Extraordinary Items                                                   |                                    |                                    |
| Non-cash Items - Depreciation & Amortization                          | 7,67,639                           | 7,91,499                           |
| Interest Expenses                                                     | 58,479                             | 9,84,064                           |
| Non Operating Income                                                  |                                    |                                    |
| Non-cash item -Prior Period Rent write off                            |                                    |                                    |
| <b>Total</b>                                                          | <b>8,26,118</b>                    | <b>17,75,563</b>                   |
| <b>Profit before adjustments</b>                                      | <b>-17,48,508</b>                  | <b>-20,68,129</b>                  |
| <b>Working capital changes:</b>                                       |                                    |                                    |
| (Increase) / Decrease in trade and other receivables                  | 52,25,539                          | 12,02,614                          |
| (Increase) / Decrease in inventories                                  | -                                  | -                                  |
| (Increase) / Decrease in Advance                                      | -51,000                            | 15,840                             |
| (Increase) / Decrease in Other current assets                         | -3,97,074                          | 11,78,108                          |
| Increase / (Decrease) in trade payables                               | 9,27,371                           | -3,75,143                          |
| Increase / (Decrease) in short term borrowings                        |                                    |                                    |
| Increase / (Decrease) in Other current liabilities                    | -13,42,849                         | 8,82,452                           |
| Increase / (Decrease) in short term provisions                        | -4,50,352                          | 6,12,474                           |
| <b>Cash generated from operations</b>                                 | <b>39,11,636</b>                   | <b>35,16,345</b>                   |
| Interest paid                                                         |                                    |                                    |
| Income taxes paid                                                     |                                    |                                    |
| Dividends paid                                                        |                                    |                                    |
| <b>Net cash from operating activities</b>                             | <b>21,63,128</b>                   | <b>14,48,216</b>                   |
| <b>Cash flows from investing activities</b>                           |                                    |                                    |
| Purchase of property, plant and equipment                             | -16,23,131                         | -4,57,250                          |
| Increase in Long term loans and advances                              | -14,50,000                         | -10,118                            |
| <b>Net cash used in Investing activities</b>                          | <b>-30,73,131</b>                  | <b>-4,67,368</b>                   |
| <b>Cash flows from financing activities</b>                           |                                    |                                    |
| Proceeds from Issuing share or other similar instruments              | -                                  | -                                  |
| Proceeds from long-term borrowings                                    |                                    |                                    |
| Payment of long-term borrowings                                       |                                    |                                    |
| Interest paid                                                         | -58,479                            | -9,84,064                          |
| <b>Net cash used in financing activities</b>                          | <b>-58,479</b>                     | <b>-9,84,064</b>                   |
| <b>Net Increase in cash and cash equivalents</b>                      | <b>-9,68,482</b>                   | <b>-3,216</b>                      |
| <b>Cash and cash equivalents at the beginning of period</b>           | <b>16,27,747</b>                   | <b>16,30,963</b>                   |
| <b>Cash and cash equivalents at the end of period</b>                 | <b>6,59,265</b>                    | <b>16,27,747</b>                   |

In terms of our report attached.

For S. Paranthaman & Co  
Chartered Accountant

S Paranthaman  
Proprietor  
M.No.029888

Place : Chennai  
Date : 07/09/2026



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



UDIN - 26209888 TOVEQH4989

**MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**  
Financial Year 2025-26

**III. NOTES TO BALANCE SHEET AS ON 31/03/2026**

**NOTE 1) SHARE CAPITAL**

**Authorized, Issued, Subscribed and Paidup Share Capital**

| PARTICULARS                                              | As at 31st Mar, 2026   | As at 31st Mar, 2025   |
|----------------------------------------------------------|------------------------|------------------------|
| <b>Authorised Share Capital</b>                          |                        |                        |
| 15,000,000 Equity Shares of Rs.10/- each                 | 15,00,00,000.00        | 15,00,00,000.00        |
| <b>Total</b>                                             | <b>15,00,00,000.00</b> | <b>15,00,00,000.00</b> |
| <b>Issued,Subscribed and fully Paid-up Share Capital</b> |                        |                        |
| Equity Shares of Rs.10/- each                            | 13,39,93,610.00        | 13,39,93,610.00        |
| <b>Total</b>                                             | <b>13,39,93,610.00</b> | <b>13,39,93,610.00</b> |

**NOTE 2) RESERVES AND SURPLUS**

| PARTICULARS                               | As at 31st Mar, 2026    | As at 31st Mar, 2025    |
|-------------------------------------------|-------------------------|-------------------------|
| <b>General Reserve</b>                    |                         |                         |
| Opening Balance                           |                         |                         |
| Add/(Less): Share Premium                 |                         |                         |
| Transfer from Profit & Loss A/c           |                         |                         |
| <b>Closing Balance (I)</b>                |                         |                         |
| <b>Surplus from Profit &amp; Loss A/c</b> |                         |                         |
| Opening Balance                           | -15,59,83,375.63        | -15,21,46,202.45        |
| Net profit after tax for the year         | -25,84,094.32           | -38,37,173.18           |
| Less: Transfer to General Reserve         |                         |                         |
| Less: Proposed Dividend                   |                         |                         |
| <b>Closing Balance (II)</b>               | <b>-15,85,67,469.95</b> | <b>-15,59,83,375.63</b> |
| <b>Reserves and Surplus Total (I+II)</b>  | <b>-15,85,67,469.95</b> | <b>-15,59,83,375.63</b> |



**MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**

Financial Year 2025-26

**NOTE 3) Other Long-term Liability**

| PARTICULARS        | As at 31st Mar, 2026 | As at 31st Mar, 2025 |
|--------------------|----------------------|----------------------|
| <b>A) Deposits</b> |                      |                      |
| Secured            |                      |                      |
| Unsecured          | 60,00,000.00         | 60,00,000.00         |
| <b>Total</b>       | <b>60,00,000.00</b>  | <b>60,00,000.00</b>  |

**Note 4) Short-Term Borrowings**

| PARTICULARS                     | As at 31st Mar, 2026 | As at 31st Mar, 2025 |
|---------------------------------|----------------------|----------------------|
| <b>Unsecured</b>                |                      |                      |
| <b>Other loans and advances</b> |                      |                      |
| <b>Deposits</b>                 |                      |                      |
| Secured                         |                      |                      |
| Unsecured                       |                      |                      |
| <b>TOTAL</b>                    |                      |                      |

**Note 5) Trade payable**

| PARTICULARS             | As at 31st Mar, 2026 | As at 31st Mar, 2025 |
|-------------------------|----------------------|----------------------|
| <b>Sundry Creditors</b> | 22,60,429.31         | 13,33,058.27         |
| <b>TOTAL</b>            | <b>22,60,429.31</b>  | <b>13,33,058.27</b>  |



**MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**  
Financial Year 2025-26

**NOTE 6) OTHER CURRENT LIABILITIES**

| PARTICULARS    | As at 31st Mar, 2026  | As at 31st Mar, 2025  |
|----------------|-----------------------|-----------------------|
| Other Payables | 2,95,45,468.28        | 3,08,88,316.80        |
| <b>TOTAL</b>   | <b>2,95,45,468.28</b> | <b>3,08,88,316.80</b> |

**Other payables Comprise**

| PARTICULARS                           | As at 31st Mar, 2026  | As at 31st Mar, 2025  |
|---------------------------------------|-----------------------|-----------------------|
| <b>Statutory Liabilities</b>          |                       |                       |
| -TDS Deducted                         | 1,45,563.00           | 1,62,854.00           |
| -Service Tax                          |                       |                       |
| -GST                                  | 4,32,689.66           | 4,76,224.88           |
| <b>Others</b>                         |                       |                       |
| - Rent payable                        | 2,02,000.00           | 3,99,000.00           |
| - EPF payable                         | 91,062.00             | 87,814.00             |
| - ESIC payable                        | 1,189.00              | 2,564.00              |
| - Amount Payable to Agency(Padhanisa) | 1,92,20,774.62        | 2,02,26,320.92        |
| - Others                              | 94,52,190.00          | 95,33,539.00          |
| <b>TOTAL</b>                          | <b>2,95,45,468.28</b> | <b>3,08,88,316.80</b> |

**NOTE 7) SHORT TERM PROVISIONS**

| PARTICULARS                        | As at 31st Mar, 2026 | As at 31st Mar, 2025 |
|------------------------------------|----------------------|----------------------|
| a) Provision for Employee Benefits | 1,56,035.00          | 1,42,968.00          |
| b) others                          |                      |                      |
| (I) Proposed Dividend              |                      |                      |
| (II) Tax on Dividend               |                      |                      |
| (III) Current Income Tax           |                      |                      |
| (V) Other Expenses                 | 2,48,905.00          | 7,12,324.00          |
| <b>TOTAL</b>                       | <b>4,04,940.00</b>   | <b>8,55,292.00</b>   |



**Makkal Tholai Thodarpu Kuzhumam Limited**  
Financial Year 2025-26  
Fixed Assets Schedule - Under Companies Act 2013

**Note No - 8 Depreciation on Tangible Assets for the financial Year 2025-26**

| S.No | Assets                         | Cost of Assets existing on 01/04/25 | Additions During the Year | Cost of Assets existing on 31/03/26 | Depreciation Rate | Acc Depreciation as on 31-03-2025 | Carrying Value as on 31.03.2025(a) | Sale/Write off of Asset during the Year(b) | Depreciation of Assets existing on 01/04/25( c) | Depreciation on New Assets(d) | Acc Depreciation as on 31-03-2026 | Net block as on 31.03.2026 (a-(b+c+d)) |
|------|--------------------------------|-------------------------------------|---------------------------|-------------------------------------|-------------------|-----------------------------------|------------------------------------|--------------------------------------------|-------------------------------------------------|-------------------------------|-----------------------------------|----------------------------------------|
| 1    | Airconditioner                 | 20,61,945                           |                           | 20,61,945                           | 10%               | 19,07,721                         | 1,54,225                           | -                                          | 23,307                                          |                               | 19,31,028                         | 1,30,917                               |
| 2    | Computers & Camera Accessories | 81,31,884                           | 2,26,060                  | 83,57,944                           | 33.33%            | 80,85,611                         | 46,273                             | -                                          | 21,594                                          | 17,643                        | 81,24,848                         | 2,33,095                               |
| 3    | Electrical Equipments          | 61,37,881                           | 13,57,071                 | 74,94,952                           | 10%               | 34,58,565                         | 26,79,316                          | -                                          | 4,82,474                                        | 13,913                        | 39,54,952                         | 35,40,000                              |
| 4    | Furniture & Fixtures           | 8,52,457                            | 40,000                    | 8,92,457                            | 10%               | 8,52,457                          | -                                  | -                                          | -                                               | 1,981                         | 8,54,438                          | 38,019                                 |
| 5    | Motor Bike                     | 46,661                              |                           | 46,661                              | 10%               | 46,661                            | -                                  | -                                          | -                                               |                               | 46,661                            | -                                      |
| 6    | Office Equipment               | 8,37,910                            |                           | 8,37,910                            | 10%               | 8,37,910                          | -                                  | -                                          | 1,64,159                                        | -                             | 8,37,910                          | -                                      |
| 7    | Plant & Machinery              | 3,03,76,671                         |                           | 3,03,76,671                         | 6.67%             | 2,93,70,636                       | 10,06,035                          | -                                          | -                                               | -                             | 2,95,34,796                       | 8,41,876                               |
|      | <b>Total</b>                   | <b>4,84,45,409</b>                  | <b>16,23,131</b>          | <b>5,00,68,540</b>                  |                   | <b>4,45,59,561</b>                | <b>39,85,848</b>                   | <b>-</b>                                   | <b>6,91,534</b>                                 | <b>33,537</b>                 | <b>4,52,84,632</b>                | <b>47,83,908</b>                       |

**Note 9 : Amortisation of Intangible Assets for the financial Year 2025-26**

| S.No | Assets                           | Cost of Assets existing on 01/04/25 | Additions During the Year | Cost of Assets existing on 31/03/26 | Depreciation Rate | Acc Depreciation as on 31-03-2025 | Carrying Value as on 31.03.2025 | Sale of Asset during the Year | Depreciation of Assets existing on 01/04/25 | Depreciation on New Assets | Acc Depreciation as on 31-03-2026 | Net block as on 31.03.2026 |
|------|----------------------------------|-------------------------------------|---------------------------|-------------------------------------|-------------------|-----------------------------------|---------------------------------|-------------------------------|---------------------------------------------|----------------------------|-----------------------------------|----------------------------|
| 1    | Software (Non - Telecast)        | 2,19,153                            |                           | 2,19,153                            | 0.14              | 2,05,264                          | 13,889                          | -                             | 1,932                                       |                            | 2,07,196                          | 11,957                     |
| 2    | Software (Telecast)              | 63,82,473                           |                           | 63,82,473                           | 0.40              | 63,66,352                         | 16,120                          | -                             | 6,448                                       |                            | 63,72,800                         | 9,672                      |
| 3    | Purchase of Copy right of Movies | 38,82,500                           |                           | 38,82,500                           | 0.40              | 37,73,334                         | 1,09,166                        | -                             | 34,187                                      |                            | 38,07,521                         | 74,979                     |
|      | <b>TOTAL</b>                     | <b>1,04,84,125.85</b>               | <b>-</b>                  | <b>1,04,84,125.85</b>               |                   | <b>1,03,44,950.08</b>             | <b>1,39,175.77</b>              | <b>-</b>                      | <b>42,567.48</b>                            | <b>-</b>                   | <b>-</b>                          | <b>96,608.29</b>           |

Grand Total

40,25,023.99 Total Dep

7,67,638.51 Closing Balance

48,80,515.98



**MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**  
Financial Year 2025-26

**Note 10) Long-term loans and advances**

| PARTICULARS                  | As at 31st Mar, 2026 | As at 31st Mar, 2025 |
|------------------------------|----------------------|----------------------|
| (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, 2026 | As at 31st Mar, 2025 |
|------------------------------------------------------------------|----------------------|----------------------|
| 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  |                      |                      |
| <b>TOTAL</b>                                                     |                      |                      |

**NOTE 11) OTHER NON-CURRENT ASSETS**

| PARTICULARS                                        | As at 31st Mar, 2026 | As at 31st Mar, 2025 |
|----------------------------------------------------|----------------------|----------------------|
| Other non current assets consists of the following |                      |                      |
| (i) Trade deposits                                 | 19,67,441.00         | 5,17,441.00          |
| <b>TOTAL</b>                                       | <b>19,67,441.00</b>  | <b>5,17,441.00</b>   |

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

| Particulars                                                                                | As at 31st Mar, 2026 | As at 31st Mar, 2025 |
|--------------------------------------------------------------------------------------------|----------------------|----------------------|
| 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) |                      |                      |
|                                                                                            |                      |                      |
|                                                                                            |                      |                      |



**MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**  
Financial Year 2025-2026

**NOTE 12) INVENTORIES**

| PARTICULARS          | As at 31st Mar, 2026 | As at 31st Mar, 2025 |
|----------------------|----------------------|----------------------|
| (a) Work in progress | 15,540.00            | 15,540.00            |
| (b) Others           | 12,775.00            | 12,775.00            |
| <b>TOTAL</b>         | <b>28,315.00</b>     | <b>28,315.00</b>     |

**NOTE 13) TRADE RECEIVABLES**

| PARTICULARS                      | As at 31st Mar, 2026 | As at 31st Mar, 2025 |
|----------------------------------|----------------------|----------------------|
| Over 6 months from due date      |                      |                      |
| (i) Considered good              | 3,89,567.64          | 31,82,579.70         |
| (ii) Considered doubtful         |                      | 247,1986.24          |
| Less Than 6 months from due date |                      |                      |
| (i) Considered good:             | 1,46,122             | 1,06,663             |
| (ii) Considered doubtful         |                      |                      |
| <b>TOTAL</b>                     | <b>5,35,689.64</b>   | <b>57,61,228.94</b>  |

**NOTE 14) CASH AND CASH EQUIVALENTS**

| PARTICULARS               | As at 31st Mar, 2026 | As at 31st Mar, 2025 |
|---------------------------|----------------------|----------------------|
| Cash and Cash equivalents |                      |                      |
| (i) Balance With Banks    |                      |                      |
| In Current Accounts       | 6,11,522.03          | 15,21,324.03         |
| In Deposit Accounts       |                      |                      |
| Cash in hand              | 47,740.53            | 1,06,420.53          |
| <b>TOTAL</b>              | <b>6,59,263.00</b>   | <b>16,27,745.00</b>  |



**MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**

**Financial Year 2025-26**

**Note 15) Short Term Loans And Advances**

| <b>PARTICULARS</b>                        | <b>As at 31st Mar, 2026</b> | <b>As at 31st Mar, 2025</b> |
|-------------------------------------------|-----------------------------|-----------------------------|
| Considered GOOD                           |                             |                             |
| (i)Loans and advances to employees        |                             |                             |
| (ii)Loans and advances to related parties |                             |                             |
| (iii)Other loans and Advances             | 1,66,078.00                 | 1,15,078.00                 |
| Considered Doubtful                       |                             |                             |
| <b>Total</b>                              | <b>1,66,078.00</b>          | <b>1,15,078.00</b>          |

**Other loans and advances include**

| <b>PARTICULARS</b> | <b>As at 31st Mar, 2026</b> | <b>As at 31st Mar, 2025</b> |
|--------------------|-----------------------------|-----------------------------|
| Other Advances     | 1,66,078.00                 | 1,15,078.00                 |
| <b>TOTAL</b>       | <b>1,66,078.00</b>          | <b>1,15,078.00</b>          |

**Note 16) Other current assets**

| <b>PARTICULARS</b>                        | <b>As at 31st Mar, 2026</b> | <b>As at 31st Mar, 2025</b> |
|-------------------------------------------|-----------------------------|-----------------------------|
| (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                      | 15,37,084.00                | 11,40,010.00                |
| (vi) Others                               | 13,22,291.80                | 13,22,291.80                |
| <b>TOTAL</b>                              | <b>29,77,582.80</b>         | <b>25,80,508.80</b>         |



**NOTES TO PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31.03.2026**

**MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**

**Financial Year 2025-26**

**Note 17) Revenue from Operations consists of Revenues from:**

| <b>PARTICULARS</b>                                                                                                                                                                                                           | <b>Financial Year 2025-26<br/>(1/04/25 to 31/3/26)</b>                     | <b>Financial Year 2024-25<br/>(1/04/24 to 31/3/25)</b>                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------|
| Sale of services                                                                                                                                                                                                             | 5,03,82,126.77                                                             | 5,13,19,513.56                                                             |
| Other operating revenues                                                                                                                                                                                                     |                                                                            |                                                                            |
| <b>Total Net Sales</b>                                                                                                                                                                                                       | <b>5,03,82,126.77</b>                                                      | <b>5,13,19,513.56</b>                                                      |
|                                                                                                                                                                                                                              |                                                                            |                                                                            |
| <b>PARTICULARS</b>                                                                                                                                                                                                           | <b>Financial Year 2025-26<br/>(1/04/25 to 31/3/26)</b>                     | <b>Financial Year 2024-25<br/>(1/04/24 to 31/3/25)</b>                     |
| (i) Sale of product comprises of<br>sale of program                                                                                                                                                                          |                                                                            |                                                                            |
| (ii) Sale of services comprises of :<br>sale of segment<br>sale of slot<br>sale of strips<br>Sale of time check<br>Distribution<br>- Licence Fee - Astro (Export)<br>- Licence Fee- Income<br>Sale of spot<br>Youtube income | 4,78,57,245.28<br><br><br><br><br><br><br><br>14,25,320.49<br>10,99,561.00 | 4,68,06,112.56<br><br><br><br><br><br><br><br>30,86,559.00<br>14,26,842.00 |
| (iii) Other operating revenue constitutes:<br>License fee                                                                                                                                                                    |                                                                            |                                                                            |
| <b>Total</b>                                                                                                                                                                                                                 | <b>5,03,82,126.77</b>                                                      | <b>5,13,19,513.56</b>                                                      |



**MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**

**Note 18) Other income**

| Particulars                                                                                             | Financial Year 2025-26<br>(1/04/25 to 31/3/26) | Financial Year 2024-25<br>(1/04/24 to 31/3/25) |
|---------------------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------|
| 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 -<br>reversal of reduction in the carrying amount of: |                                                |                                                |
| current investments                                                                                     |                                                |                                                |
| long-term investments                                                                                   |                                                |                                                |
| Net gain on foreign currency transactions and translation<br>(other than considered as finance cost)    |                                                |                                                |
| Other non-operating income (Refer Note (ii) below)                                                      |                                                |                                                |
| <b>Total</b>                                                                                            |                                                |                                                |
|                                                                                                         |                                                |                                                |
| Particulars                                                                                             | Financial Year 2025-26<br>(1/04/25 to 31/3/26) | Financial Year 2024-25<br>(1/04/24 to 31/3/25) |
| Other non-operating income comprises:                                                                   |                                                |                                                |
| Profit on sale of fixed assets                                                                          |                                                |                                                |
| Prior period items (net)                                                                                |                                                |                                                |
| Miscellaneous income                                                                                    | 21,920.41                                      |                                                |
| Rent Expenditure Written Back                                                                           |                                                |                                                |
| <b>Total - Other non-operating income</b>                                                               | <b>21,920.41</b>                               |                                                |
| Details of Prior period items (net)                                                                     |                                                |                                                |
| Prior period income (give details)                                                                      |                                                |                                                |
| Prior period expenses (give details)                                                                    |                                                |                                                |
| <b>Total</b>                                                                                            |                                                |                                                |

**MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**  
**Financial Year 2025-26**

**Note 19) Consumption of Materials**

| <b>PARTICULARS</b>              | <b>Financial Year 2025-26<br/>(1/04/25 to 31/3/26)</b> | <b>Financial Year 2024-25<br/>(1/04/24 to 31/3/25)</b> |
|---------------------------------|--------------------------------------------------------|--------------------------------------------------------|
| Opening stock                   | 28,315.00                                              | 28,315.00                                              |
| Purchases                       |                                                        |                                                        |
| Closing Stock                   | 28,315.00                                              | 28,315.00                                              |
| <b>Consumption of Materials</b> | <b>-</b>                                               | <b>-</b>                                               |

**Note 20) Employee benefit expenses**

| <b>PARTICULARS</b>     | <b>Financial Year 2025-26<br/>(1/04/25 to 31/3/26)</b> | <b>Financial Year 2024-25<br/>(1/04/24 to 31/3/25)</b> |
|------------------------|--------------------------------------------------------|--------------------------------------------------------|
| Salary and Wages       | 3,02,94,562.00                                         | 2,84,15,161.00                                         |
| Staff Welfare Expenses | 5,67,815.00                                            | 5,75,179.00                                            |
| Others                 |                                                        |                                                        |
| <b>TOTAL</b>           | <b>3,08,62,377.00</b>                                  | <b>2,89,90,340.00</b>                                  |



**MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**

**Financial Year 2025-26**

**Note 21) Finance costs**

| Particulars                                            | Financial Year 2025-26<br>(1/04/25 to 31/3/26) | Financial Year 2024-25<br>(1/04/24 to 31/3/25) |
|--------------------------------------------------------|------------------------------------------------|------------------------------------------------|
| (a) Interest expense on:                               |                                                |                                                |
| (i) Borrowings                                         |                                                |                                                |
| (ii) Trade payables                                    |                                                |                                                |
| (iii) Others                                           |                                                |                                                |
| - Interest on delayed / deferred payment of income tax | 58,479.00                                      | 9,84,064.00                                    |
| - Others                                               |                                                |                                                |
| (b) Other borrowing costs                              |                                                |                                                |
| <b>Total</b>                                           | <b>58,479.00</b>                               | <b>9,84,064.00</b>                             |

**Note 22) Depreciation and Amortisation Expenses**

| Particulars                                    | Financial Year 2025-26<br>(1/04/25 to 31/3/26) | Financial Year 2024-25<br>(1/04/24 to 31/3/25) |
|------------------------------------------------|------------------------------------------------|------------------------------------------------|
| (a) Depreciation on Tangible Assets            |                                                |                                                |
| Depreciation on Assets                         | 7,25,071                                       | 7,44,475                                       |
| (b) Amortisation Expenses                      |                                                |                                                |
| (i) Amortisation of Intangible Assets          | 42,567                                         | 47,024                                         |
| (ii) Amortisation of Deferred Revenue Expenses |                                                |                                                |
| <b>Total</b>                                   | <b>7,67,639.00</b>                             | <b>7,91,499.00</b>                             |

**MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**

**Financial Year 2025-26**

**Note 23) Operations and other expenses consists of the following**

| PARTICULARS                                               | Financial Year 2025-26<br>(1/04/25 to 31/3/26) | Financial Year 2024-25<br>(1/04/24 to 31/3/25) |
|-----------------------------------------------------------|------------------------------------------------|------------------------------------------------|
| Power and fuel                                            | 7,83,729.50                                    | 7,36,540.00                                    |
| Rent                                                      | 3,00,000.00                                    | 3,00,000.00                                    |
| Repairs and maintenance - Machinery                       | 99,317.00                                      | 1,20,942.00                                    |
| Repairs and maintenance - Others *                        | 6,87,703.00                                    | 4,55,448.00                                    |
| Insurance                                                 | 43,354.00                                      | 50,383.00                                      |
| Rates and taxes                                           | -                                              | -                                              |
| Communication *                                           | 11,57,956.00                                   | 11,71,133.00                                   |
| Travelling and conveyance *                               | 1,53,404.00                                    | 4,61,980.00                                    |
| Printing and stationery*                                  | 83,562.00                                      | 91,601.00                                      |
| Business promotion *                                      | 36,100.00                                      | 7,500.00                                       |
| Donations and contributions                               |                                                |                                                |
| Legal and professional *                                  | 7,05,000.00                                    | 5,10,000.00                                    |
| Payments to auditors (Refer Note (i) below)               | 1,00,000.00                                    | 1,00,000.00                                    |
| Net loss on foreign currency transactions and translation |                                                |                                                |
| Miscellaneous expenses (Refer Note (ii) below)            | 1,71,40,053.00                                 | 2,03,91,775.74                                 |
| <b>Total</b>                                              | <b>2,12,90,178.50</b>                          | <b>2,43,97,302.74</b>                          |



Note (i) to Note No.23

| PARTICULARS                                                                                 | Financial Year 2025-26<br>(1/04/25 to 31/3/26) | Financial Year 2024-25<br>(1/04/24 to 31/3/25) |
|---------------------------------------------------------------------------------------------|------------------------------------------------|------------------------------------------------|
| (i) Payments to the auditors comprises (net of service tax input credit, where applicable): |                                                |                                                |
| As auditors - statutory audit                                                               | 1,00,000                                       | 1,00,000                                       |
| 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                                                                   |                                                |                                                |
| <b>Total</b>                                                                                | <b>1,00,000.00</b>                             | <b>1,00,000.00</b>                             |

Note (ii) to Note No.23

| PARTICULARS                            | Financial Year 2025-26<br>(1/04/25 to 31/3/26) | Financial Year 2024-25<br>(1/04/24 to 31/3/25) |
|----------------------------------------|------------------------------------------------|------------------------------------------------|
| Miscellaneous expenses comprises of :  |                                                |                                                |
| -Asset Hire Charges                    | 4,97,639.00                                    | 6,12,416.00                                    |
| -Electricity expenses                  | 11,10,144.00                                   | 10,55,217.00                                   |
| -Loss on Sale of Fixed Assets          |                                                |                                                |
| -Books & Periodicals                   | 21,696.00                                      | 25,237.00                                      |
| -Prior Period Expenses                 | -                                              | 5,567.32                                       |
| -Registration & filing fees            |                                                |                                                |
| - Other Administrative general expense | 7,75,144.00                                    | 18,99,077.42                                   |
| - Other Service cost                   | 19,40,200.00                                   | 18,49,750.00                                   |
| - Cost Technical Services              | 1,27,95,230.00                                 | 1,49,44,511.00                                 |
| - Prior Period Adjustment Acc          |                                                |                                                |
| - Sundry Debtors Written Off           |                                                |                                                |
| - Fixed Asset Written Off              |                                                | -                                              |
| <b>Total</b>                           | <b>1,71,40,053.00</b>                          | <b>2,03,91,775.74</b>                          |



| MAKKAL THOLAI THODARPU KUZHUMAM LIMITED<br>Financial Year 2025-26                                                                                                                                                                                                                |           |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| 24-28 Accompanying notes to Financial statements                                                                                                                                                                                                                                 |           |           |
| 24.(a) Value of Imports Calculated on CIF Basis                                                                                                                                                                                                                                  | 2025-26   | 2024-25   |
| I. Raw Materials                                                                                                                                                                                                                                                                 | -         | -         |
| II.Components and Spare Parts                                                                                                                                                                                                                                                    | -         | -         |
| III. Capital Goods                                                                                                                                                                                                                                                               | -         | -         |
| (b) Expenditure in Foreign Currency on account of:                                                                                                                                                                                                                               | 2025-26   | 2024-25   |
| Royalty, Knowhow, Professional, Consultancy Fees, Interest and other matters.                                                                                                                                                                                                    | -         | -         |
| Other Matters                                                                                                                                                                                                                                                                    | -         | -         |
| Travelling Expenditure                                                                                                                                                                                                                                                           | -         | -         |
| (c ) Value of Raw Materials, Spare Parts and Components                                                                                                                                                                                                                          | 2025-26   | 2024-25   |
| 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; | 2025-26   | 2024-25   |
| (e) Earning in Foreign Exchange                                                                                                                                                                                                                                                  | 2025-26   | 2024-25   |
| I. Export of goods calculated on FOB basis                                                                                                                                                                                                                                       | -         | -         |
| II. Royalty, Know-how, Professional and consultation fees                                                                                                                                                                                                                        | 10,99,561 | 14,26,842 |
| 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                                                                                                                                                                                                                                                                      | 2025-26   | 2024-25   |
|                                                                                                                                                                                                                                                                                  |           |           |
|                                                                                                                                                                                                                                                                                  |           |           |



| 27. Contingent Liabilities AND Commitments:                                                                                                                                                                                                                                                                    |                |                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
| PARTICULARS                                                                                                                                                                                                                                                                                                    | 2025-26        | 2024-25        |
| <b>i) Contingent Liabilities shall be classified as:</b>                                                                                                                                                                                                                                                       |                |                |
| 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.<br>(Refer Note 33 -Part II -Point No. 14 )                                                                                                                                                                                                       |                |                |
| <b>(ii) Commitments shall be classified as:</b>                                                                                                                                                                                                                                                                |                |                |
| (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).                                                                                                                                                                                                                                                                        | -              | -              |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                   |                |                |
|                                                                                                                                                                                                                                                                                                                | <b>2025-26</b> | <b>2024-25</b> |
| <b>28. Proposed Dividend and arrears.</b> (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.) |                |                |
| <b>Proposed Dividend to equity shareholders</b>                                                                                                                                                                                                                                                                |                |                |
| -Total Dividend                                                                                                                                                                                                                                                                                                | -              | -              |
| - Dividend per equity share                                                                                                                                                                                                                                                                                    | -              | -              |
|                                                                                                                                                                                                                                                                                                                | <b>2025-26</b> | <b>2024-25</b> |
| <b>29.</b> 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.                       | -              | -              |
|                                                                                                                                                                                                                                                                                                                | <b>2025-26</b> | <b>2024-25</b> |
| <b>30.</b> 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     | -              | -              |



## 31 Ratios

**MAKKAL THOLAI THODARPU KUZHUMAM LIMITED**  
**Financial Year 2025-26**

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<br>31 March 2026 | For the year ended<br>31 March 2025 | Variance |
|--------|-------------------------------------------------------------------|------------------------------------------------------------------------------------------|------------|-------------------------------------|-------------------------------------|----------|
| (i)    | Current Ratio                                                     | Current assets ÷ Current Liabilities                                                     | Times      | 0.14                                | 0.31                                | -55.66%  |
| (ii)   | Debt - Equity Ratio                                               | Total debt / Equity                                                                      | Percentage | NA                                  | NA                                  | NA       |
| (iii)  | Debt Coverage Service Ratio                                       | EBITDA ÷ (Interest + Current portion of long Term borrowing)                             | Percentage | NA                                  | NA                                  | NA       |
| (iv)   | Return on Equity Ratio*                                           | Net Profit after tax ÷ Shareholder's Funds                                               | Percentage | NA                                  | NA                                  | NA       |
| (v)    | Inventory Turnover Ratio                                          | Revenue from Operations ÷ Average Inventory                                              | Times      | NA                                  | NA                                  | NA       |
| (vi)   | Trade Receivables Turnover Ratio                                  | Revenue from operations ÷ Average Trade Receivables                                      | Times      | 16.00                               | 8.07                                | 98.39%   |
| (vii)  | Trade Payables Turnover Ratio                                     | Revenue from operations ÷ Average Trade Payables                                         | Times      | 28.04                               | 33.75                               | -16.91%  |
| (viii) | Net Capital Turnover ratio<br>(ie Working capital turnover ratio) | Revenue from operations ÷ average working capital (current assets - current liabilities) | Times      | -1.98                               | -2.44                               | -18.64%  |
| (ix)   | Net Profit Ratio                                                  | Profit after tax ÷ Total Income                                                          | Percentage | -5%                                 | -7%                                 | -31.43%  |





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

| S.no   | Particulars                                                       | Formula used                                                                             | 2025-26     |              | 2024-25       |                 |
|--------|-------------------------------------------------------------------|------------------------------------------------------------------------------------------|-------------|--------------|---------------|-----------------|
|        |                                                                   |                                                                                          | Numerator   | Denominator  | Numerator     | Denominator     |
| (i)    | Current Ratio                                                     | Current assets ÷ Current Liabilities                                                     | 43,66,928   | 3,22,10,838  | 1,01,12,875   | 3,30,76,667     |
| (ii)   | Debt - Equity Ratio                                               | Total debt / Equity                                                                      | NA          | NA           | NA            | NA              |
| (iii)  | Debt Coverage Service Ratio                                       | EBITDA ÷ (Interest + Current portion of long Term borrowing)                             | NA          | NA           | NA            | NA              |
| (iv)   | Return on Equity Ratio                                            | Net Profit after tax ÷ Shareholder's Funds                                               | NA          | NA           | NA            | NA              |
| (v)    | Inventory Turnover Ratio                                          | Revenue from Operations ÷ Average Inventory                                              | NA          | NA           | NA            | NA              |
| (vi)   | Trade Receivables Turnover Ratio                                  | Revenue from operations ÷ Average Trade Receivables                                      | 50382126.77 | 3148459.29   | 5,13,19,514   | 63,62,535.79    |
| (vii)  | Trade Payables Turnover Ratio                                     | Revenue from operations ÷ Average Trade Payables                                         | 50382126.77 | 1796743.79   | 5,13,19,514   | 15,20,629.77    |
| (viii) | Net Capital Turnover ratio<br>(ie Working capital turnover ratio) | Revenue from operations ÷ average working capital (current assets - current liabilities) | 50382126.77 | -25403850.95 |               | -2,10,54,011.51 |
| (ix)   | Net Profit Ratio                                                  | Profit after tax ÷ Total Income                                                          | -2584094.32 | 50404047.18  | -38,37,173.18 | 5,13,19,513.56  |
| (x)    | Return on Capital Employed *                                      | Net Profit after tax ÷ Shareholder's Funds+Long term debt                                | NA          | NA           | NA            | NA              |
| (xi)   | Return on investment                                              | (Dividend income + gains on disposal) ÷ Average Investment balance                       | NA          | NA           | NA            | NA              |



\*Return on equity ratio and return on capital employed ratios are not applicable due to negative reserves and surplus due to accumulated loss of various years.

**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<br>(ie Working capital turnover ratio) | NA                                                                             |
| (ix)   | Net Profit Ratio                                                  | Decrease due to Net loss in FY 2025-26 as compared to net profit in FY 2024-25 |
| (x)    | Return on Capital Employed                                        | NA                                                                             |
| (xi)   | Return on investment                                              | NA                                                                             |



**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 31<sup>st</sup> March 2026.
- 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: 2025-2026 (1<sup>st</sup> APRIL 2025 to 31<sup>st</sup> Mar 2026)**

**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 5<sup>th</sup> 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 I equity share each at par value to 4 new individual members and 1 corporate member effective from 13<sup>th</sup> 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 Thodarpuzh Kuzhumam Private Limited to Makkal Tholai Thodarpuzh 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 20<sup>th</sup> 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 Thodarpuzh 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 17<sup>th</sup> 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 9<sup>th</sup> September 2016 for a period from 1<sup>st</sup> September 2016 to 16<sup>th</sup> September 2021. In addition required approvals from Ministry of I & B also are obtained on 21<sup>st</sup> 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 31.03.2026 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 31.03.2026.**

| Particulars                            | Amount in Rs. |
|----------------------------------------|---------------|
| Depreciation as per the Income tax Act | 8,04,052      |
| Depreciation as per the Companies Act  | 7,67,638      |
| Timing Difference                      | -36,413       |
| Income Tax Rate (@25%)                 | -9,103        |
| Cess (@4%)                             | -364          |
| Deferred Tax Asset                     | -9468         |

**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<br>Makkal TV and<br>C.R.Baskar | Pending before VII<br>Additional City Civil<br>Court, Chennai<br>(Handled by<br>Maheswari Advocate)     |
| 2      | O.P No.63 to 79 of 2023 | Rajesh and 16<br>others vs Makkal<br>Tv      | Pending before<br>Principal Labour<br>Court, Chennai<br>(Handled by<br>Govarthanan & Balu<br>Advocates) |

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

# 15. Preliminary & Pre-operative Expenses

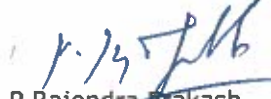
Expenses incurred under Preliminary and Pre-operative expenses are amortized over a period of five years from the financial year in which production/business operation commenced.

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

Place: Chennai  
Date: 07-09-2026

