

To,

September 04, 2026

The Manager
BSE Limited
P. J. Towers, Dalal Street
Mumbai – 400001

Scrip Code No.: 531486

Subject: Annual Report for the Financial Year 2025-26 along with Notice of 32nd Annual General Meeting ("AGM") of the Company

Dear Sir/Madam,

Pursuant to Regulation 34(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we herewith enclose the electronic copy of the Annual Report of the Company for the Financial Year 2025-26 along with the Notice of 32nd Annual General Meeting (AGM) of the Company which is scheduled to be held on Tuesday, September 29, 2026 at 11:00 a.m. (IST) Physically which has been sent to all the members, Registered with the Company / Depository Participant(s)/ Registrar and Transfer Agents (RTAs).

The Annual Report of the Company for the Financial year 2025-26 along with the Notice of 32nd AGM of the Company is also uploaded on the website of the Company at www.filmcitym.com and the web-link to the same are given below:

Annual Report: <https://filmcitym.com/wp-content/uploads/2026/09/FML-ANNUAL-REPORT-2026.pdf>

Also, for the convenience of shareholders, Notice of 32nd AGM is uploaded separately on the website of the Company at www.filmcitym.com and the web link for the same is as under:

Notice: <https://filmcitym.com/wp-content/uploads/2026/09/FML-NOTICE-2026.pdf>

You are requested to kindly take the same on your records.

For **Filmcity Media Limited**

Raksha
Kumari

Digitally signed by Raksha
Kumari
Date: 2026.09.04 16:25:05
+05'30'

Raksha Kumari
Company Secretary & Compliance Officer
Membership No.: A46084

Encl: As Above





Annual Report **2025-26**

Filmcity Media Limited



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32nd ANNUAL GENERAL MEETING	
DATE	29th September, 2026
DAY	Tuesday
TIME	11:00 A.M.
VENUE	A/511, Royal Sands Chs Ltd., Shastri Nagar, Andheri West, Mumbai - 400053



CORPORATE INFORMATION

BOARD OF DIRECTORS

Managing Director

Mr. Surendra R. Gupta DIN : 00778018

Non - Executive Director

Mr. Prabhat Modi DIN : 08193181 (w.e.f. 13-03-2026)

Executive Director, CFO & CEO

Ms. Kirti Vishnu Tiwari DIN : 09686224

Independent Director

Mr. Nitesh Singh DIN : 08751700

Ms. Priyanka Singh DIN : 08752330

CHIEF FINANCIAL OFFICER

Ms. Kirti Vishnu Tiwari

COMPANY SECRETARY

Ms. Raksha Kumari

Membership No. A46084

STATUTORY AUDITORS

M/s Bhatte & Associates

Chartered Accountants,
Firm Registration No.131411W
302, 3rd Floor, Kapadia Chambers,
599, J.S.S. Road, Chira Bazar,
Marine Lines, Mumbai - 400 002

INTERNAL AUDITORS

M/s. Lakshpat M. Trivedia

Chartered Accountants,
Membership No. 109047

SECRETARIAL AUDITORS

M/s A. K. Choudhary & Associates

Company Secretaries
FCS No.: 12691, CP No.: 21297
B-196, Mohan Garden,
Uttam Nagar, New Delhi-110059

COMMITTEES

Audit Committee

Ms. Priyanka Singh, Chairperson

Mr. Nitesh Singh, Member

Ms. Kirti Vishnu Tiwari, Member

Stakeholders' Relationship Committee

Ms. Priyanka Singh, Chairperson

Mr. Nitesh Singh, Member

Mr. Surendra Ramkishore Gupta, Member

Nomination and Remuneration Committee

Ms. Priyanka Singh, Chairperson

Mr. Nitesh Singh, Member

Ms. Kirti Vishnu Tiwari, Member

BANKERS

HDFC Bank Ltd.

Corporation Bank

Bank of Maharashtra

ICICI Bank

REGISTRAR & SHARES TRANSFER AGENT

M/s. MUFG Intime India Private Limited

(Formerly known as Link Intime India Pvt. Ltd.)

C-101, Embassy 247, L. B. S. Marg,
Vikhroli (West), Mumbai - 400 083.

Tel. : +91 22 4918 6000

Web: www.in.mpms.mufg.com

REGISTERED OFFICE

A/511, Royal Sands Chs Ltd.,
Shastri Nagar, Andheri West,
Mumbai - 400053

CONTACT DETAILS

Email : filmcitym@gmail.com

Website : www.filmcitym.com

CORPORATE IDENTITY NUMBER

L99999MH1994PLC077927



NOTICE

Notice is hereby given that the 32nd Annual General Meeting ("AGM") of the Members of Filmcity Media Limited ("the Company") will be held on Tuesday, September 29, 2026 at 11.00 a.m. (IST) at the Registered Office of the Company at A/511, Royal Sands Chs Ltd., Shastri Nagar, Andheri West, Mumbai-400053, to transact the following business:

ORDINARY BUSINESS:

1. **To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the reports of the Board of Directors and Auditors thereon.**

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby received, considered and adopted."

2. **To Appoint a Director in place of Ms. Kirti Vishnu Tiwari (DIN: 09686224), who retires by rotation at this Annual General Meeting and being eligible offers herself for Reappointment.**

To consider and if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of section 152 of the Companies Act, 2013, Ms. Kirti Vishnu Tiwari (DIN: 09686224), who retires by rotation and being eligible offers herself for re-appointment, be and is hereby re-appointed as a Director of the company."

SPECIAL BUSINESS:

3. **Change of Name of the Company**

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 4, 13, 14 and other applicable provisions, if any, of the Companies Act, 2013, read with the applicable Rules made thereunder, and subject to the approval of the Central Government (through the Registrar of Companies) and such other approvals as may be necessary, the name of the Company be changed from "Filmcity Media Limited" to "Filmcity Media and Consultancy Limited".

"RESOLVED FURTHER THAT Clause I of the Memorandum of Association and the Name Clause of the Articles of Association be altered accordingly."

"RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to do all such acts, deeds and things as may be necessary to give effect to this resolution."

4. **Appointment of Ms Shivi Jindal (DIN: 07625672) as Independent Director of the Company**

To consider and if thought fit, to pass with or without modification(s) the following resolution as an **Special Resolution**:

"RESOLVED THAT pursuant to recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors in their respective meetings held on August 12, 2026 and pursuant to the provisions of Sections 149, 152 and any other applicable provisions of the Companies Act, 2013 ("the Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification (s) or re-enactment thereof for the time being in force) read with Schedule IV to the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Ms Shivi Jindal (DIN: 07625672), who was appointed by the Board of Directors as an Additional Director in the category of Non-Executive Independent Director under Section 161(1) of the Companies Act, 2013 and who holds office up to the date of this meeting and who has submitted a declaration that She meets the criteria of independence as provided in Section 149(6) of the Act and Regulation 16 (1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, from time to time and in respect of whom a notice in writing pursuant to Section 160 of the Act, as amended, has been received by the Company in the prescribed manner, be and is hereby appointed as an Non- Executive Independent Director of the Company, not liable to retire by rotation, for a term of five consecutive years commencing from August 12, 2026 to August 11, 2031.

RESOLVED FURTHER THAT the Board of Directors and Company Secretary of the Company, be and are hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, desirable, or expedient to give effect to this resolution."





5. Appointment of Ms. Iti Goel (DIN: 11875409) as Independent Director of the Company

To consider and if thought fit, to pass with or without modification(s) the following resolution as an **Special Resolution**:

"RESOLVED THAT pursuant to recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors in their respective meetings held on August 12, 2026 and pursuant to the provisions of Sections 149, 152 and any other applicable provisions of the Companies Act, 2013 ("the Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification (s) or re-enactment thereof for the time being in force) read with Schedule IV to the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Ms. Iti Goel (DIN: 11875409), who was appointed by the Board of Directors as an Additional Director in the category of Non-Executive Independent Director under Section 161(1) of the Companies Act, 2013 and who holds office up to the date of this meeting and who has submitted a declaration that She meets the criteria of independence as provided in Section 149(6) of the Act and Regulation 16 (1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, from time to time and in respect of whom a notice in writing pursuant to Section 160 of the Act, as amended, has been received by the Company in the prescribed manner, be and is hereby appointed as an Non- Executive Independent Director of the Company, not liable to retire by rotation, for a term of five consecutive years commencing from August 12, 2026 to August 11, 2031.

RESOLVED FURTHER THAT the Board of Directors and Company Secretary of the Company, be and are hereby authorised to do all such acts, deeds, matters and things as may be considered necessary, desirable, or expedient to give effect to this resolution."

By order of the Board
For FILMCITY MEDIA LIMITED

Place: Mumbai
Date: 12/08/2026

RAKSHA KUMARI
Company Secretary & Compliance Officer
Membership No.: A46084

NOTES:

- 1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING (AGM) IS ENTITLED TO APPOINT PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING A PROXY IN ORDER TO BE EFFECTIVE MUST BE DULY FILLED IN ALL RESPECTS AND SHOULD BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LATER THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING. A PERSON CAN ACT AS A PROXY ON BEHALF OF MEMBERS NOT EXCEEDING FIFTY IN NUMBER AND HOLDING IN THE AGGREGATE NOT MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS. A MEMBER HOLDING MORE THAN TEN PERCENT OF THE TOTAL SHARE CAPITAL OF THE COMPANY CARRYING VOTING RIGHTS MAY APPOINT A SINGLE PERSON AS PROXY AND SUCH PERSON SHALL NOT ACT AS PROXY FOR ANY OTHER PERSON OR SHAREHOLDER.**
2. In terms of the provisions of Section 112 and 113 of the Act read with the said aforesaid MCA Circulars, Institutional shareholders/corporate shareholders (i.e. other than individuals, HUFs, NRIs, etc.) are required to send a scanned copy (PDF/JPG format) of their respective Board or governing body Resolution, Authorization, etc., authorizing their representative to attend the AGM on their behalf and to vote through remote e-Voting. The said Resolution/ Authorization shall be sent to the Scrutinizer by e-mail to csakchoudhary@gmail.com with a copy marked to evoting@nsdl.com and filmcitym@gmail.com. Institutional shareholders (i.e. other than individuals, HUFs, NRIs, etc.) can also upload their Board Resolution/Power of Attorney/Authority Letter, etc. by clicking on "Upload Board Resolution/Authority Letter", etc. displayed under "e-Voting" tab in their login.
3. Members / Proxies are requested to bring their attendance slips duly filled in along with their copies of the Annual Report to the AGM.



4. Pursuant to Section 102 of the Companies Act, 2013, as amended, Secretarial Standard on General Meetings and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations"), an explanatory statement setting out the material facts concerning the special businesses as set out in Notice forms part of this notice. The said Statement also contain the recommendation of the Board of Directors of the Company in terms of Regulation 17(11) of the Listing Regulations.
5. Brief Resume and other details of the Director seeking reappointment/appointment under Item No. 2,4 & 5 of the accompanying Notice, as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations") and Secretarial Standard - 2 issued by The Institute of Company Secretaries of India, is annexed hereto.
6. In case of joint holders attending the meeting, only such joint holder who is higher in the order of their names as mentioned in the register of members will be entitled to vote.
7. Dispatch of Annual Report and Notice of AGM through electronic mode:
In accordance with, the above referred circulars and SEBI Master Circular No. HO/49/14/14(7)2025- CFD-POD2/ I/3762/2026 dated January 30, 2026 the Annual Report for 2025-26 and the Notice of this AGM are being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company or the Depository Participant(s) as on cut of date Friday, August 28, 2026, will also be available on the Company's website www.filmcitym.com and website of the BSE Limited at www.bseindia.com and on the website of NSDL at www.evoting.nsdl.com.
In case any Member is desirous of obtaining hard copy of the Annual Report for the Financial Year 2025-26 and Notice of the 32nd AGM of the Company, may send request to the Company's e-mail address at Filmcitym@gmail.com mentioning Folio No./DP ID and Client ID.
8. To prevent fraudulent transactions, the shareholders are advised to exercise due diligence and notify the Company of any change in address or demise of any shareholder as soon as possible. Shareholders are also advised to not leave their Demat account(s) dormant for a long time. Periodic statement of holdings should be obtained from the concerned Depository Participant, and holdings should be verified from time to time.
9. According to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) Regulation 44 of Listing Regulations (as amended), and the MCA Circulars, the Company is providing the facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with NSDL for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using a remote e-voting system as well as e-voting during the AGM will be provided by NSDL.
10. Pursuant to the provisions of Section 91 of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Register of Members and Share Transfer Books of the Company will remain closed from Wednesday, September 23, 2026 to Tuesday, September 29, 2026 (both days inclusive) for the purpose of this AGM.
11. (a) This Notice is being sent to all the members whose name appears as on August 28, 2026 in the Register of Members or beneficial owner as received from the R&TA of the Company.
(b) The voting rights of shareholders shall be in proportion to their shares of the paid up equity share capital of the Company as on the closing time of **Tuesday, September 22, 2026, being the cut-off date**. Members are eligible to cast vote electronically only if they are holding shares as on that date. A person who is not a member as on the cut-off date shall treat this notice for information purpose only. All the members as on the cut-off date as well as date of AGM shall have right to attend the AGM.
12. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the AGM.



13. All relevant documents referred to in the accompanying Notice, as well as Annual Report shall be open for inspection at the Registered Office of the Company, during the office hours, on all working days between 9.30 A.M. to 1.00 P.M. upto the date of AGM as well as at the venue of AGM.
14. Members are requested to send their queries concerning the financial statements and operations of the Company at least 5 days before the date of AGM to the Company Secretary at its Registered Office/Head office or by sending an email to Filmcitym@gmail.com so that information can be made available at the meeting.
15. NRI Members are requested to:
 - a) change their residential status on return to India permanently.
 - b) furnish particulars of bank account(s) maintained in India with complete name, branch, account type, account number and address of the bank with PIN Code No., if not furnished earlier
16. Members who have not registered their e-mail addresses with the Company can now register the same by submitting a request letter in this respect to the Company/ at filmcitym@gmail.com. Members holding shares in demat form are requested to register their e-mail address with their Depository Participant(s) only.
17. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date i.e. Friday, the August 28, 2026 only shall be entitled to avail the remote a-voting facility as well as voting in the AGM
18. Any person who becomes a member of the Company after dispatch of the Notice of the Meeting and holding shares as on the cut off date i.e. Friday, the August 28, 2026 may obtain the User ID and password by either sending an e-mail request to evoting@nsdl.com or calling on Toll Free No. 18-00-222-990. If the member is already registered with NSDL e-voting platform then he can use his existing User ID and password for casting the vote through remote e-voting.
19. Attendance slip, proxy form and the route map showing directions to reach the venue of the AGM is enclosed as per the requirements of Secretarial Standard-2 of "General Meetings."
20. In accordance with SEBI Circular No. SEBI/HO/MIRSD/ MIRSD-PoD-1/P/CIR/2025/97 dated July 02, 2025, and SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD/II/3750/2026 dated January 30, 2026, other applicable circulars, a special window, as per mandate of SEBI, is available till February 4, 2027, to facilitate lodgement of transfer requests executed before April 1, 2019 but were either not lodged for transfer or were lodged and subsequently rejected, returned or not attended due to deficiency in the documents. Eligible shareholders are requested to submit the requisite documents before February 4, 2027 to Company/RTA. Securities transferred through this mechanism shall be credited only in dematerialized form and will remain under a one year lock-in, during which they cannot be transferred, lien-marked, or pledged. Members holding shares in physical form and who wish to avail of this facility may contact the Company's Registrar and Share Transfer Agent (RTA) at investor.helpdesk@in.mpms.mufg.com for assistance in this regard.
21. Members are requested to intimate changes, if any, about their name, postal address, e-mail address, telephone/mobile numbers, PAN, power of attorney registration, Bank Mandate details, etc., to their Depository Participant ("DP") in case the shares are held in electronic form and to the Registrar in case the shares are held in physical form, in prescribed Form No. ISR-1, quoting their folio number and enclosing the self-attested supporting document. Further, Members may note that SEBI has mandated the submission of PAN by every participant in the securities market.
22. To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified from time to time.



23. KYC UPDATION

Members are requested to intimate/update changes, if any, in postal address, e-mail address, mobile number, PAN, nomination, bank details such as name of the bank and branch, bank account number, IFS Code etc. Members holding shares in dematerialized form are requested to intimate all changes to their Depository Participant.

For shares held in physical mode by submitting to Registrar & Share Transfer Agent (RTA): MUFG Intime India Private Limited (formerly know Link Intime India Private Limited). the forms given below along with requisite supporting documents:

S. No.	Particulars	Form
1.	Registration of PAN, postal address, e-mail address, mobile number, Bank Account Details or changes /updatation thereof	ISR -1
2.	Confirmation of Signature of member by the Banker	ISR -2
3.	Registration of Nomination	SH-13
4.	Cancellation or Variation of Nomination	SH-14
5.	Declaration to opt out of Nomination	ISR-3

Form ISR-1, ISR-2, SH-13/SH-14 are also available on the website of the Company at www.filmcitym.com/investor-relations/#KYC and on the website of RTA i.e. <https://in.mpms.mufg.com/>

Those physical shareholders who have not yet submitted Form ISR-1, ISR-2, SH-13/SH-14 are requested to submit the same to RTA/Company at earliest.

Those shareholders who are holding shares in dematerialised mode are requested to ensure that aforesaid KYC details and nomination are updated with their Depository Participants.

24. SEBI vide its Master Circular SEBI/HO/OIAE/OIAE_IAD3/P/CIR/2023/195 dated 28th December 2023, regarding Online Dispute Resolution (ODR), which is in addition to the existing SCORES platform which can be utilized by the investors and the Company for dispute resolution. Please note that the investors can initiate dispute resolution through the ODR portal only after exhausting the option to resolve dispute with the Company and on the SCORES platform. The said circular is available on the website of the Company at www.filmcitym.com.
25. **Mr. Ajay Kumar Choudhary** (Membership No. F12691), the Practicing Company Secretary, has been appointed by the Board of Directors of the Company to act as the Scrutinizer to scrutinize the remote e-voting process as well as voting at AGM, in a fair and transparent manner.
26. The Scrutinizer shall after the conclusion of voting at the AGM, first count the votes cast at the meeting thereafter unblock the votes cast through remote e-voting in the presence of atleast two persons not in the employment of the Company and shall make, not later than 2 working days of conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the chairman or a person so authorized by him in writing who shall countersign the same and declare the results of the voting forthwith.
27. The results declared along with the Scrutinizer's Report shall displayed on the Notice Board of the Company at its Registered Office and same shall be placed on the Company's website www.filmcitym.com and on the website of NSDL <https://www.evoting.nsdl.com/> immediately after the results are declared by the Chairman or a person authorised by him and the same shall also be simultaneously communicated to BSE Limited.



THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:-

The remote e-voting period begins on Saturday, September 26, 2026 at 9:00 A.M. and ends on Monday, September 28, 2026 at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Tuesday, September 22, 2026, may cast their vote electronically.

The members who have cast their vote by remote e-voting prior to the AGM may also attend/participate in the AGM through physically but shall not be entitled to cast their vote again.

The voting rights of Members shall be in proportion to their shares in the paid-up equity shares capital of the Company as on the cut-off date i.e. **Tuesday, September 22, 2026.**

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

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

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

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

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	- For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. - Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under "IDeAS" section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp - Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Type of shareholders	Login Method
	4. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store  Google Play  
Individual Shareholders holding securities in demat mode with CDSL	- Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. - After successful login the Easi/ Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. - If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. - Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

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



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

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000 and 022 - 2499 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

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

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

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**



6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on **"Forgot User Details/Password?"** (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **"Physical User Reset Password?"** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csakchoudhary@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the **"Forgot User Details/Password?"** or **"Physical User Reset Password?"** option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 and 022 - 2499 7000 or send a request to evoting@nsdl.com

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to filmcitym@gmail.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to filmcitym@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A) i.e. Login method for e-Voting for Individual shareholders holding securities in demat mode.**



3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

Voting Through Ballot Paper

Members who have not exercised the option of Remote E-voting shall be entitled to participate and vote at the venue of the AGM on the date of AGM. The voting at the venue of the AGM shall be done through the Ballot Papers and Members attending the AGM shall be able to exercise their voting right at the meeting through Ballot Papers. After the agenda items have been discussed, the Chairman will instruct the scrutinizer to initiate the process of voting on the all resolutions through Ballot Papers. The Ballot Papers will be issued to the Shareholders/Proxy holders/ Authorised Representatives present at the AGM. The shareholder may exercise their right of vote by tick marking as (✓) against 'FOR' and 'AGAINST' as his/her choice may be, on the agenda item in the Ballot Paper and drop the same in the Ballot Box(es) kept at the meeting hall for this purpose.

In such an event, votes cast under Poll taken together with the votes cast through remote e-voting shall be counted for the purpose of passing of resolution(s).

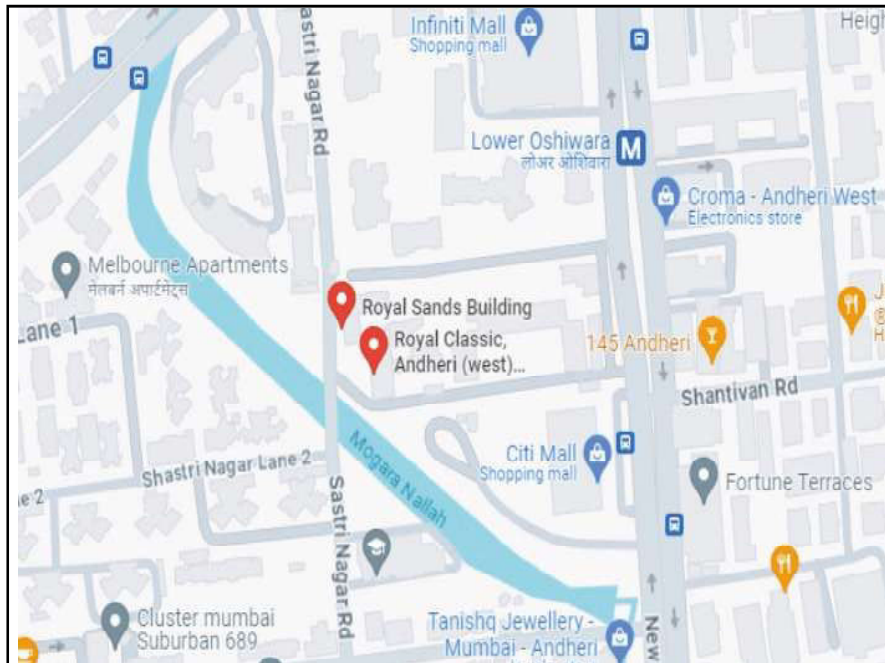
29. Relevant details, in terms of Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, in respect of the Director seeking appointment/proposed for re-appointment at this Annual General Meeting are as follows:

Name	Ms. Kirti Vishnu Tiwari	Ms. Shivi Jindal	Ms. Iti Goel
DIN	09686224	07625672	11875409
Date of Birth	October 10, 1970	October 30, 1986	November 03, 1989
Nature of expertise in specific functional areas	She has vast experience of marketing having worked with Hotel Holiday Inn, Hotel Leela Kempenski, and Hotel Sea Rock. She has also worked with Pawan Hans Helicopter, and CBRE South Asia Pvt. Ltd.	She has multidisciplinary experience in human resources, business administration, insurance, compliance support, and business advisory services. She possesses practical exposure to organizational management, labour and employment matters, due diligence processes, and strategic business planning As a board professional, she is committed to promoting sound corporate governance, ethical leadership, accountability, and long-term stakeholder value creation.	She has multidisciplinary experience in Accounts and Finance, Insurance, Compliance Support, and Business Advisory Services. As a board professional, she is committed to upholding sound corporate governance, ethical leadership, transparency, and accountability, with a focus on sustainable growth and long-term value creation for stakeholders.
Qualification	B.A. from Lucknow University	Master of Commerce (M.Com.), Post Graduate Diploma in Business Administration (HR), and Bachelor of Laws (LL.B.)	Master of Commerce (M.Com.) graduate
Terms and conditions of Re-appointment	Reappointment as Executive Director and liable to retire by rotation.	Ms. Shivi Jindal is proposed to be appointed as a Non-Executive Independent Director of the Company for a term of five consecutive years with effect from August 12, 2026 to August 11, 2031, and she shall not be liable to retire by rotation.	Ms. Iti Goel is proposed to be appointed as a Non-Executive Independent Director of the Company for a term of five consecutive years with effect from August 12, 2026 to August 11, 2031, and she shall not be liable to retire by rotation.



Details of remuneration sought to be paid	As per the Remuneration and Nomination Policy of the Company as displayed on the Company's website i.e www.filmcitym.com.	She shall be entitled to receive such sitting fees, remuneration and reimbursement of expenses as may be approved by the Board of Directors and/or Members of the Company, as applicable.	She shall be entitled to receive such sitting fees, remuneration and reimbursement of expenses as may be approved by the Board of Directors and/or Members of the Company, as applicable.
Date of first appointment in the current designation	05/09/2022	12/08/2026	12/08/2026
Shareholding in the Company including shareholders as a beneficial owner	Nil	Nil	Nil
Directorships in other Public Companies	Nil	Secur Credentials Limited Fruition Venture Limited Dupas Leasing and Finance Company Limited	Nil
Memberships/ Chairmanship of Committees of other Companies	Nil	Secur Credentials Limited: Audit Committee- Chairman Nomination and Remuneration Committee- Member Fruition Venture Limited: Audit Committee- Member Nomination and Remuneration Committee- Member Stakeholder Relationship Committee- Member	Nil
Inter-se relationship between Directors and other Key Managerial Personnel	Nil	Nil	Nil
Number of Meetings of the Board attended during the financial year (2025-2026)	Five (5)	Nil	Nil
Past Remuneration Drawn (FY 2025-2026)	1,20,000/-	Nil	Nil
Name of the Listed Entities from which the Director has resigned in the past three years	NA	NA	NA

ROUTE MAP FOR THE VENUE OF ANNUAL GENERAL MEETING



Venue:
A/511, Royal Sands Chs Ltd., Shastri Nagar,
Andheri West, Mumbai-400053



STATEMENT OF MATERIAL FACTS PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

As required by Section 102 of the Companies Act, 2013, the following Explanatory Statement sets out material facts relating to the business under Item Nos. 3 to 5 of the accompanying Notice dated August 12, 2026.

Item No. 3: Change of Name of the Company

The members are informed that the Company is presently engaged in the business of Printer, Publisher, distributor, editor, creator of magazines, newspapers, periodicals, books, bulletins, literatures in different languages. The Board of Directors of the Company, at its meeting held on August 12, 2026, has considered and approved the proposal for change in the name of the Company from "Filmcity Media Limited" to "Filmcity Media and Consultancy Limited", subject to the approval of the members of the Company and such other approvals as may be required under the applicable provisions of the Companies Act, 2013 and the rules made thereunder.

The proposed change in name is intended to better reflect the Company's proposed business objectives, activities and future plans, including its proposed focus on media, consultancy in the field of investment and infrastructure-related activities. The relevant extract of changes in object clause of the memorandum of the company is as follows; 'constructors of buildings, houses, apartment structures or residential, office, industrial, institutional or commercial or developers of co-operative housing societies, developers of housing schemes, townships, holiday resorts, hotels, motels and in particular preparing of building sites, constructing, reconstructing, erecting, altering, improving, enlarging, developing, decorating furnishing and maintaining of structures flats, houses, factories, shops, offices, garages, warehouses, buildings, works, workshops, hospitals, nursing homes, clinics, godowns and other commercial educational purposes and conveniences to purchases for development, houses buildings, structures and other properties of any tenure and any interest thereto and purchase, sell and deal in freehold and leasehold land and in purchase, sell, lease, hire, exchange or otherwise deal in land and house's property and other property whether real or personal and to turn the same into account as may seem expedient and to carry on business as developers and land buildings immovable properties and real estates by constructing, reconstructing, altering, improving, decorating, furnishing, and maintaining offices, flats, houses, factories warehouse, shops, wharves buildings works and conveniences and by consolidating, connecting and subdividing immovable properties and by leasing and disposing off the same and Company also intends to promote and distribute various financial products and services, facilitating informed investment decisions for clients and its own funds in equity, debt, mutual fund products'. The proposed name is also expected to provide a broader identity to the Company commensurate with its proposed expansion and diversification of business activities.

The change of name shall be effective only upon issuance of a fresh Certificate of Incorporation by the Registrar of Companies consequent upon registration of the change of name.

The proposed change of name, if approved by the members and the requisite authorities, will not result in any change in the legal status or constitution of the Company, and all contracts, agreements, licences, approvals, obligations and other documents entered into or issued in the existing name of the Company shall continue to remain valid and effective.

Pursuant to the provisions of Sections 4, 13, 14 and other applicable provisions of the Companies Act, 2013, read with the rules made thereunder, the change in the name of the Company requires the approval of the members by way of a Special Resolution and such other approvals as may be necessary, including approval of the Registrar of Companies/Central Government, as applicable.

The Board of Directors is of the opinion that the proposed change in name is in the best interests of the Company and its members and accordingly recommends the Special Resolution set out at Item No. [3] of the accompanying Notice for approval of the members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

Documents referred to in this Notice, if any, shall be available for inspection by the members in accordance with the applicable provisions of the Companies Act, 2013.

Item No. [4]: Appointment of Ms. Shivi Jindal (DIN: 07625672) as an Independent Director of the Company

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on August 12, 2026, appointed Ms. Shivi Jindal (DIN: 07625672) as an Additional Director (Non-Executive, Independent) of the Company with effect from August 12, 2026, pursuant to the provisions of Section 161 of the Companies Act, 2013 ("Act") and the Articles of Association of the Company.



The Company has received the requisite declaration from Ms. Shivi Jindal confirming that she meets the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as applicable. She has also confirmed that she is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact her ability to discharge her duties with an objective of independent judgment and without any external influence.

Ms. Shivi Jindal has also confirmed that she is not disqualified from being appointed as a Director under the provisions of Section 164 of the Act and has given her consent to act as a Director of the Company. The Company has also received such other declarations, disclosures and confirmations as may be required under the Act and applicable rules and regulation. She has also confirmed that she is registered with the Independent Directors Databank.

In the opinion of the Board, Ms. Shivi Jindal fulfils the conditions specified in the Act and the SEBI Listing Regulations, as applicable, for appointment as an Independent Director and is independent of the management of the Company. The Board is of the view that her knowledge, experience and expertise will be of significant value to the Company and that her association as an Independent Director will contribute to the effective functioning of the Board.

Accordingly, the Board recommends the resolution set out at Item No. [4] of the accompanying Notice for approval of the Members by way of an Special Resolution.

The Company has received a notice in writing from a Member under Section 160 of the Act proposing the candidature of Ms. Shivi Jindal for the office of Director of the Company, if applicable.

Ms. Shivi Jindal is proposed to be appointed for a term of [five] consecutive years commencing from August 12, 2026 and shall not be liable to retire by rotation, subject to the approval of the Members.

Except Ms. Shivi Jindal, being the appointee, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. [4].

The Board recommends the resolution for approval by the Members.

Item No. [5]: Appointment of Ms. Iti Goel (DIN: 11875409) as an Independent Director of the Company

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on August 12, 2026, appointed Ms. Iti Goel (DIN: 11875409) as an Additional Director (Non-Executive, Independent) of the Company with effect from August 12, 2026, pursuant to the provisions of Section 161 of the Companies Act, 2013 ("Act") and the Articles of Association of the Company.

The Company has received the requisite declaration from Ms. Iti Goel confirming that she meets the criteria of independence as prescribed under Section 149(6) of the Act and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"). She has also confirmed that she is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact her ability to discharge her duties with an objective of independent judgment and without any external influence.

Ms. Iti Goel has further confirmed that she is not disqualified from being appointed as a Director under the provisions of Section 164 of the Act and has given her consent to act as a Director of the Company. She has also confirmed that she is registered with the Independent Directors Databank.

In the opinion of the Board, Ms. Iti Goel fulfils the conditions specified under the Act and the SEBI Listing Regulations, as applicable, for appointment as an Independent Director and is independent of the management of the Company. The Board is of the view that her knowledge, experience, skills and expertise will be beneficial to the Company and that her association as an Independent Director will contribute to the effective functioning of the Board.

Accordingly, the Board recommends the resolution set out at Item No. [5] of the accompanying Notice for approval of the Members by way of a Special Resolution.

Ms. Iti Goel is proposed to be appointed as an Independent Director for a term of five consecutive years commencing from August 12, 2026, and she shall not be liable to retire by rotation, subject to the approval of the Members.

The Company has received the requisite notice in writing from a Member under Section 160 of the Act proposing the candidature of Ms. Iti Goel for the office of Director of the Company.

Except Ms. Iti Goel, being the appointee, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. [5].

The Board recommends the resolution for approval by the Members.

By order of the Board
For FILMCITY MEDIA LIMITED

Place: Mumbai
Date: 12/08/2026

RAKSHA KUMARI
Company Secretary & Compliance Officer
Membership No.: A46084



BOARD'S REPORT

To,
The Members,
FILMCITY MEDIA LIMITED

Your directors have pleasure in presenting the 32nd Annual Report of Filmcity Media Limited ("your Company/ the Company") together with the Audited financial statements of the year ended March 31, 2026.

FINANCIAL SUMMARY OR HIGHLIGHTS/PERFORMANCE OF THE COMPANY

In compliance with the applicable provisions of the Companies Act, 2013, ("the Act"), the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this Board's Report is prepared based on the standalone financial statements of the Company for the year under review.

The highlights of Financial Results on Standalone basis for the Financial Year ended on March 31, 2026 are as follows:

(₹ in lakhs)

PARTICULARS	Year ended 31.03.2026	Year ended 31.03.2025
Total Revenue from Operations	—	124.80
Other Income	0.26	0.30
Total Income	0.26	125.10
Depreciation and Amortization Expense	0.19	0.15
Total Expenses	26.90	140.37
Profit (Loss) Before Tax	(26.64)	(15.27)
Tax Expenses/Deferred Tax	—	—
Net Profit/(Loss) After Taxation	(26.64)	(15.27)

Note: The above figures are extracted from the Standalone Annual financial statements of the Company as per Indian Accounting Standards (Ind AS).

OPERATIONS REVIEW- STANDALONE

Your Company has earned Income from Operations of Rs. 0.00 lakhs and incurred a Loss before Tax of Rs. 26.64 lakhs during the current year, as compared to Income from Operations of Rs. 125.10 lakhs and a Loss before Tax of Rs. 15.27 lakhs during the previous year.

ACCOUNTING METHOD

Company were required to comply with the Indian Accounting Standards (IND-AS) for the preparation of the Financial Statements. Accordingly The Audited Financial Statements for the financial year ended March 31, 2026, have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under Section 133 of the Companies Act, 2013 (hereinafter referred to as "Act") and other recognized accounting practices and policies to the extent applicable.

STATE OF COMPANY'S AFFAIRS

The Company is engaged in the business of Film production, Distribution and Exhibition. Detailed information on the operation of the Company and details on the state affairs of the Company are covered in the Management Discussion and Analysis Report attached to this Annual Report.

CHANGE IN NATURE OF BUSINESS

During the financial year under review, there was a change in the nature of business of the Company pursuant to the alteration of the Main Objects Clause of the Memorandum of Association of the Company.

The Company has proposed to diversify its business activities to include real estate and construction-related activities, including acting as builders, contractors, developers and constructors of residential, commercial, industrial and institutional properties, development of housing schemes and townships, and dealing in land, buildings and other immovable properties.



The Company also proposes to undertake activities relating to the promotion and distribution of various financial products and services and to facilitate investment decisions in equity, debt and mutual fund products, subject to applicable laws, rules, regulations and necessary statutory and regulatory approvals.

The necessary alteration in the Main Objects Clause of the Memorandum of Association has been undertaken with the approval of the members of the Company and other statutory/regulatory authorities, wherever applicable.

The Board of Directors, at its meeting held on March 13, 2026, approved the proposal for alteration of the Object Clause of the Memorandum of Association of the Company, which was subsequently approved by the shareholders through Postal Ballot, the results of which were declared on April 15, 2026.

Accordingly, the Object Clause of the Memorandum of Association of the Company was altered by appending the following sub-clauses (02) and (03) after sub-clause (01) of Clause III(A) thereof:

- a. To carry on the business of builders, contractors, erectors, constructors of buildings, houses, apartment structures or residential, office, industrial, institutional or commercial or developers of co-operative housing societies, developers of housing schemes, townships, holiday resorts, hotels, motels and in particular preparing of building sites, constructing, reconstructing, erecting, altering, improving, enlarging, developing, decorating furnishing and maintaining of structures flats, houses, factories, shops, offices, garages, warehouses, buildings, works, workshops, hospitals, nursing homes, clinics, godowns and other commercial educational purposes and conveniences to purchases for development, houses buildings, structures and other properties of any tenure and any interest thereto and purchase, sell and deal in freehold and leasehold land and in purchase, sell, lease, hire, exchange or otherwise deal in land and house's property and other property whether real or personal and to turn the same into account as may seem expedient and to carry on business as developers and land buildings immovable properties and real estates by constructing, reconstructing, altering, improving, decorating, furnishing, and maintaining offices, flats, houses, factories warehouse, shops, wharves buildings works and conveniences and by consolidating, connecting and subdividing immovable properties and by leasing and disposing off the same.
- b. The Company intends to promote and distribute various financial products and services, facilitating informed investment decisions for clients and its own funds in equity, debt, mutual fund products

TRANSFER TO RESERVES

In view of current year loss your Directors regret their inability to carry any amount as reserves for the financial year.

DIVIDEND

The Board of Directors of the Company has not recommended any dividend on the equity shares of the Company for the financial year 2025-2026 due to losses suffered by the Company.

SHARE CAPITAL

As on March 31, 2026, the Authorized Share Capital of the Company was Rs. 30,00,00,000. The paid-up equity share capital of the Company as on March 31, 2026 was 3,05,70,969/- comprising of 3,05,70,969 Equity shares of Face Value of 1/- each. During the year under review, there were no changes in capital structure of the Company.

Preferential Issue of Equity Shares: During the financial year Meeting of the Board of Directors held on Friday, March 13, 2026, wherein the Board of Directors of the Company had approved the issuance and allotment of Equity Shares to the persons belonging to the "Promoter & Promoter Group and Non-Promoter" Category on preferential basis 1,90,00,000/- (Rupees one crore and Ninety Lakh Only) Equity shares. Further Meeting of the referential Issue Committee of the Board of Directors held on Monday March 16, 2026 issuance and allotment of Equity Shares of the face value of Re.1 each/-, to the persons belonging to the "Promoter & Promoter Group and Non-Promoter" Category on preferential basis for an aggregate amount of up to Rs. 1,90,00,000/- (Rupees one crore and Ninety Lakh Only). The Allotment was subsequently approved by the shareholders Through Postal Ballot held on April 15, 2026.

Your Company has not issued any equity shares with differential rights as to dividends, voting or otherwise, or any convertible securities, warrants or Sweat Equity shares. Your Company does not have any Employee Stock Option Scheme or Employee Stock Purchase Scheme.



LISTING OF SHARES AND LISTING FEES

The equity shares of the Company are listed on BSE Limited vide Scrip Code 531486. Your Company has paid the Annual Listing Fee up to date and there are no arrears. Further the trading of equity shares of your Company was resumed by BSE Limited w.e.f July 18, 2024 in view of rectification of non-compliances. The BSE have nation-wide trading terminals and therefore provide full liquidity to the investors.

DEPOSITS

Your Company has not accepted or invited any Deposits from the public and consequently no Deposits have matured/become due for re-payment as on 31st March, 2026.

RISK MANAGEMENT FRAMEWORK

The Company has in place an appropriate risk management framework commensurate with the size, scale and nature of its business. The framework is designed to identify, assess, monitor and mitigate various risks associated with the Company's operations and business activities.

The Company continues to review and monitor the potential risks to its business and takes appropriate measures, wherever required, to mitigate and manage such risks effectively. The Board of Directors periodically reviews the key business and operational risks and the measures undertaken for their mitigation.

VIGIL MECHANISM/WHISTLE BLOWER POLICY

The Board has pursuant to the provisions of Section 177(9) & (10) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, framed "Vigil Mechanism (Whistle Blower) Policy" ("the Policy") to deal with instances of fraud and mismanagement, if any. This Policy has been formulated to provide Vigil Mechanism for employees including directors of the Company to report genuine concerns from time to time. The said policy is placed on the website of the Company and may be accessed at a link <https://filmcitym.com/wp-content/uploads/2025/08/policy-vigil-film.pdf>

POLICIES

The Company has adopted the various policies in compliance with the provisions of SEBI (LODR) Regulations, 2015:

1. Policy for Determination of Materiality of Disclosures.
2. Policy on Materiality of Related Party Transactions.
3. Adoption of policy on preservation of documents.
4. Adoption of archival policy.
5. Policy on determine materiality of event
6. Risk Management Policy

The details of the Policy are available on the website of the Company at www.filmcitym.com

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to the provisions of section 124 of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ('IEPF Rules'), (including any statutory modification(s)/reenactment(s)/ amendments(s) thereof for the time being in force), the dividend which remains unclaimed/unpaid for a period of seven consecutive years from the date of transfer to the unpaid dividend account of the Company, is required to be transferred to the Investor Education and Protection Fund ('IEPF') established by the Central Government. As per the IEPF Rules, the corresponding shares in respect of which dividend has not been paid or claimed by the members for seven (7) consecutive years or more shall also be transferred to the dematerialized account created by the IEPF authority within a period of thirty days of such shares becoming due to be so transferred. Upon transfer of such shares, all benefits (like bonus, etc.), if any, accruing on such shares shall also be credited to such Demat Account and the voting rights on such shares shall remain frozen till the rightful owner claims the shares. Shares which are transferred to the Demat Account of IEPF authority can be claimed back by the shareholder from IEPF authority by following the procedure prescribed under the aforesaid rules. Therefore, it is in the interest of shareholders to regularly claim the dividends declared by the Company.



The said requirement does not apply to shares in respect of which there is a specific order of Court, Tribunal or Statutory Authority, restraining any transfer of the shares.

Members/ claimants whose shares, unclaimed dividends, have been transferred to the IEPF Demat account / the fund, as the case may be, may claim the shares or apply for refund by making an application to IEPF Authority in form IEPF-5 (available on www.iepf.gov.in).

The shareholders are encouraged to verify their records and claim their dividends of the preceding seven years, if not claimed.

DEMATERILISATION OF SHARES

Your Company has connectivity with NSDL & CDSL for dematerilisation of its equity shares. The ISIN no. INE600B01033 has been allotted for the company. Therefore, the member and/or investors may keep their shareholding in the electronic mode with their Depository Participates

BOARD OF DIRECTORS

The Composition of Board of Directors of the Company is in accordance with the Companies Act, 2013 and Regulation 17 of the SEBI LODR, 2015. Our Company has an appropriate combination of Executive, Non-Executive and Independent Directors including an Independent Woman Director to maintain independence and efficiency of the Board in its functions of governance and management.

Our Company's directors are highly experienced professionals in their respective functional areas and provide directions to the management on operational issues, adoption of systems and best practices in management and oversight of compliance of various legal and other requirements.

The members of our Board come from diverse professional backgrounds, with exceptional skills and extensive experience in critical areas including media and entertainment, real estate and infrastructure, finance, entrepreneurship, investment, and general management. Their collective expertise provides the Company with strong strategic guidance, industry knowledge, and business leadership across these key sectors. The Board reviews its strength and composition from time to time to ensure that it remains aligned with the statutory as well as business requirements

The Company believes that an active and well-informed Board is necessary to ensure highest standards of corporate governance. All statutory and other significant and material information are placed before the Board to enable it to discharge its fiduciary duties keeping in mind the interests of all its stakeholders and the Company's corporate governance philosophy.

The Board of Directors complies with the provisions of SEBI LODR, 2015 and Companies Act, 2013 in regard to the meetings of the Board and Committees thereof. The Management and Board of the Company continuously and actively supervise the arena of Corporate Strategy, planning, external contracts and other board matters on continual basis. The Senior Management Personnel heading separate divisions are responsible for day to day operations of their respective divisions.

Board Composition

The Board of Directors ('Board') has an optimum combination of Executive and Non-Executive Directors, representing a blend of professionalism, knowledge and experience. The size and composition of the Board meet the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). As on March 31, 2026, the Board comprises of 5 Directors out of which 1 is Managing Director, 1 is Executive Director, 1 is Non -Executive Non-Independent Director, 2 are Non-Executive Independent Directors. All Directors are competent and experienced personalities in their respective fields.

Mr. Mohit Jain (DIN: 09684465) resigned from the position of Executive Director and Chief Financial Officer (CFO), of the Company with effect from March 11, 2026. The Board placed on record its appreciation for his valuable contributions and services rendered during his tenure with the Company.

Based on the recommendations of the Audit Committee and the Nomination and Remuneration Committee, the Board of Directors approved the appointment of Ms. Kirti Vishnu Tiwari (DIN: 09686224) as the Chief Financial Officer (CFO) of the Company with effect from March 12, 2026. She continues to serve as the Executive Director and Chief Executive Officer (CEO) and shall henceforth be designated as the Executive Director, Chief Executive Officer & Chief Financial Officer of the Company. Accordingly, she shall continue to act as a Key Managerial Personnel of the Company pursuant to the provisions of Section 203 of the Companies Act, 2013 and Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.



Further, based on the recommendation of the Nomination and Remuneration Committee, the Board appointed Mr. Prabhat Modi (DIN: 08193181) as an Additional Director in the category of Non-Executive, Non-Independent Director for a term of five (5) years with effect from March 13, 2026. The appointment was subsequently approved by the shareholders of the Company through a Postal Ballot in accordance with the provisions of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Independent Directors

Your Company has appointed following 2 (Two) Independent Directors including 1 (one) Women Director.

- ♦ Ms. Priyanka Singh (DIN: 08752330)
- ♦ Mr. Nitesh Singh (DIN: 08751700)

The Board further confirms that the Independent Directors also meet the criteria of expertise, experience and integrity in terms of Rule 8 of the Companies (Accounts) Rules, 2014 (as amended).

Declaration by Independent Directors

All the Independent Directors of the Company have given declarations that they meet the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge duties with an objective independent judgment and without any external influence. The said declarations were taken on record by the Board after assessing due veracity of the same. In the opinion of the Board, all Independent Directors are independent of the management.

The Independent Directors neither have any pecuniary relationship or transactions with the company, nor with the promoters, and management, which may affect independence or judgment of the directors in any manner. The Independent Directors have confirmed that they have registered their names in the databank maintained with the Indian Institute of Corporate Affairs ('IICA'). The Board periodically evaluates the need for change in its composition.

Pursuant to Rule 6 of Companies (Appointment and qualification of Directors) Rules, 2014 as amended w.e.f. December 01, 2019, all Independent Directors of the Company have registered themselves in the Independent Directors databank maintained with the Indian Institute of Corporate Affairs (IICA). In the opinion of the Board of Directors of the Company, all Independent Directors possess high integrity, expertise and experience including the proficiency required to discharge the duties and responsibilities as Directors of the Company.

Pursuant to Section 164(2) of the Act, all the Directors have also provided annual declarations that they have not been disqualified to act as Directors. The number of Directorship(s), Committee Membership(s) / Chairmanship(s) of all Directors is within respective limits prescribed under the Act and SEBI LODR, 2015 as amended from time to time.

FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS

Your Company has in place Familiarization Program for the Independent Directors to familiarize them about the Company and their role, rights and responsibilities in the Company. At the time of appointment of a Director (including Independent Director), a formal letter of appointment is given to them, which inter alia explains the role, function, duties and responsibilities expected from them as Directors of the Company. The draft letter of appointment containing terms and conditions of their appointment is available on the website of the Company www.filmcitym.com. The Director is also explained the compliances required from him/her under the Companies Act, 2013, Listing Regulations and other applicable laws. The Chairman also does one to one discussion with the newly appointed Directors to familiarize them with the Company's operations. On the request of the individual director, site visits to plant locations are also organized by the company for the directors to enable them to understand the operations of the Company. Further, on an ongoing basis as a part of Agenda of Board meetings, discussions are made on various matters inter alia covering the Company's business and operations, Industry and regulatory updates etc. The Familiarization Program and details of Familiarization Program imparted during 2025-26 are uploaded on the website of the Company www.filmcitym.com



Key Managerial Personnel

In terms of Section 203 of the Act, the following are the Key Managerial Personnel of the Company:

Mr. Surendra Ramkishore Gupta, Managing Director, Mrs. Kirti Vishnu Tiwari, Executive Director, CEO cum CFO and Mrs. Raksha Kumari, Company Secretary of the Company.

Board Meetings

The Board meets at regular intervals to discuss and decide on the Company's business policy and strategy apart from other Board business. The Board exhibits strong operational oversight with regular presentations in quarterly meetings. If the need arises, the Board's or Committee's approval is taken by passing resolutions through circulation or by calling the Board / Committee meetings at a shorter notice, in accordance with the applicable law.

The agenda for the Board and Committee meetings includes detailed notes on the items to be discussed to enable the Directors to make an informed decision

Number of Board Meetings

During the Financial year 2025-26, Five (5) Board Meetings were held on May 30, 2025; August 12, 2025; November 14, 2025, February 09, 2026 and March 13, 2026. The provisions of Companies Act, 2013 and SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, were adhered to while considering the time gap between two consecutive meetings

Board Evaluation

The Board of Directors carried out an annual evaluation of its own performance, Board Committees, and Individual Directors in accordance with the Act, Listing Regulations, and Governance Guidelines. The Nomination and Remuneration Committee led an internal evaluation process to assess the performance of the Board, its committees, and individual directors

The performance of Individual Directors was reviewed by the Board and the NRC, with criteria such as preparedness, constructive contributions, and input in meetings. Non Independent Directors, the Board as a whole, and the Chairman of the Company were evaluated at a separate meeting of Independent Directors. The evaluation results were discussed at the Board meeting, where an action plan was agreed upon.

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations And Disclosure Requirements) Regulations 2015, the Board has carried out an annual performance evaluation of its own performance, the directors individually as well as the evaluation of the working of its Audit, Nomination & Remuneration and Stakeholders' Relationship Committee.

Board Diversity

The Company recognizes and embraces the importance of a diverse board in its success. The Company believes that a truly diverse board will leverage differences in thought, perspective, knowledge, skill, regional and industry experience, cultural and geographical background, age, ethnicity, race, and gender, which will help the Company to retain its competitive advantage. The Board has adopted the Board Diversity Policy, as a part of NRC Policy which sets out the approach to the diversity of the Board of Directors. The said Policy is hosted on the website of the Company at www.filmcitym.com.

Re-appointment of Directors retiring by rotation

Pursuant to the provision of Section 152 of the Companies Act, 2013, ("Act") and articles of association of the Company, Mrs. Kirti Vishnu Tiwari (DIN: 09686224) Executive Director of the Company, retires by rotation at the ensuing Annual General Meeting and being eligible, has offered herself for re-appointment. The Board recommended his re-appointment for consideration at the ensuing AGM. The disclosures required regarding appointment / re-appointment of Mrs. Kirti Vishnu Tiwari (DIN: 09686224) pursuant to Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard on General Meeting issued by The Institute of Company Secretaries of India are given in the Notice of AGM, forming part of the Annual Report.



Pecuniary relationship or transactions with the Company

During the year under review, the Non-Executive Directors of the Company had no pecuniary relationship or transactions with the Company other than sitting fees, commission, and reimbursement of expenses incurred by them for the purpose of attending meetings of the Board/ Committee(s) of the Company.

COMPANY'S POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Pursuant to the provisions of Section 178 of the Act and Regulation 19 of Listing Regulations, the Nomination and Remuneration Committee (NRC) has formulated "Nomination and Remuneration Policy" which deals inter-alia with the appointment and remuneration of Directors, Key Managerial Personnel, Senior Management and other employees. The said policy is uploaded on the website of the Company and web-link thereto is <https://filmcitym.com/wp-content/uploads/2025/08/NRC-Policy.pdf>

The salient features of the policy are as under:

1. Criteria for appointment:

- i. NRC shall identify, ascertain and consider the integrity, qualification, expertise and experience of the person for the appointment as a Director of the Company and recommend to the Board his / her appointment. The Directors shall uphold ethical standards of integrity and probity and shall exercise their duties and responsibilities in the interest of the Company.
- ii. A person proposed to be appointed as Director should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. They shall possess appropriate core skills/ expertise/ competencies/ knowledge in one or more fields of finance, law, management, and marketing and administration, in the context of business and/or the sector in which the company operates. The NRC has the discretion to decide whether qualifications, expertise and experience possessed by a person are sufficient/ satisfactory for the concerned position.
- iii. The Company shall comply with the provisions of the Act and Listing Regulations and any other laws if applicable for appointment of Director of the Company. The Company shall ensure that provisions relating to limit of maximum directorships, age, term etc. are complied with.

2. Remuneration of the Whole Time /Executive Director(s) / Managing Director:

- a. The remuneration including commission payable to the Whole Time /Executive Director(s) / Managing Director shall be determined and recommended by the NRC to the Board for approval.
- b. While determining the remuneration of the Executive Directors, following factors shall be considered by the NRC/ Board:
 - ♦ Role played by the individual in managing the Company including responding to the challenges faced by the Company.
 - ♦ Individual performance and company performance so that remuneration meets appropriate performance benchmarks.
 - ♦ Reflective of size of the Company, complexity of the sector/ industry/company's operations and the Company's financial position.

3. Remuneration to Non- Executive / Independent Directors:

Sitting Fees: Independent Directors are entitled for sitting fees for attending meetings of the Board or Committee of the Board or for any other purposes as may be decided by the Board, of such sum as may be approved by the Board of Directors of the Company within the overall limits prescribed under the Act and the rules made there under, Listing regulations or other applicable law.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATION, POSITIVE ATTRIBUTES, INDEPENDENCE OF DIRECTOR

The Company believes that building a diverse and inclusive culture is integral to its success. A diverse Board, among others, will enhance the quality of decisions by utilizing different skills, qualifications, professional experience, and knowledge of the Board members necessary for achieving sustainable and balanced development. Accordingly, the Company has formulated and adopted the Nomination and Remuneration Policy in accordance with the provisions of Companies Act, 2013 read with the Rules issued thereunder and the Listing Regulations during the financial year under review.



The said Policy of the Company, inter alia, provides that the Nomination and Remuneration Committee shall formulate the criteria for appointment of Executive, Non-Executive and Independent Directors on the Board of Directors of the Company and persons in the Senior Management of the Company, their remuneration including determination of qualifications, positive attributes, independence of directors and other matters as provided under subsection (3) of Section 178 of the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force). The Policy also lays down broad guidelines for evaluation of performance of Board as a whole, Committees of the Board, individual Directors including the chairperson and the Independent Directors. The Policy encourages the appointment of women at senior executive levels and thereby promoting diversity. The Policy is designed to attract, recruit, retain and motivate best available talent.

There was no change carried in such policy during the year under review, the web link of the Remuneration Policy is <https://filmcitym.com/wp-content/uploads/2025/08/NRC-Policy.pdf>

COMMITTEES OF THE BOARD

As required under the Act and the Listing Regulations, the Company has constituted the following statutory committees:

- a. Audit Committee
- b. Nomination and Remuneration Committee
- c. Stakeholders Relationship Committee

AUDIT COMMITTEE

The Audit Committee is duly constituted by the Board of Directors of the Company in accordance with the requirements of Section 177 of the Companies Act, 2013 and Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The Audit Committee as on March 31, 2026, comprises of the following directors:

Ms. Priyanka Singh, Chairperson

Mr. Nitesh Singh, Member

Ms. Kirti Vishnu Tiwari, Member

During the year under review, the Board of Directors of the Company had accepted all the recommendations of the Committee

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee of Directors is duly constituted by the Board of Directors of the Company in accordance with the requirements of Section 178 of the Companies Act, 2013 & Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Nomination and Remuneration Committee as on March 31, 2026, comprises of the following directors:

Mr. Priyanka Singh, Chairperson

Ms. Nitesh Singh, Member

Mrs. Kirti Vishnu Tiwari, Member

STAKEHOLDERS RELATIONSHIP COMMITTEE

The Committee looks into redressal of Shareholder's/Investors' complaints related to transfer of shares, non-receipt of balance sheet, non-receipt of declared dividends, among others.

The Committee has such term of reference, role, responsibility and powers as specified in Section 178 of the Companies Act, 2013 and in the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended from time to time.

Composition of Stakeholder's Relationship committee meets the criteria laid down in Section 178 of the Companies Act, 2013 and Regulation 20 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

Ms. Priyanka Singh, Chairperson

Mr. Nitesh Singh, Member

Mr. Surendra R Gupta, Member



ANNUAL EVALUATION OF BOARD PERFORMANCE AND ITS COMMITTEE AND INDIVIDUAL DIRECTORS

Criteria of performance evaluation of the Board Committees and Directors are laid down by Nomination and Remuneration Committee (NRC) of the Company. Further, pursuant to the provisions of Section 178(2) of the Companies Act, 2013 as amended by the Companies (Amendment) Act, 2017, NRC decided to continue the existing method of performance evaluation through circulation of performance evaluation sheets based on SEBI Guidance Note dated 5th January, 2017 and that only Board should carry out performance evaluation of the Board, its Committees and Individual Directors.

The performance evaluation sheets based on aforesaid SEBI Guidance Note, containing the parameters of performance evaluation along with rating scale was circulated to all the Directors. The Directors rated the performance against each criteria. Thereafter, consolidated score was arrived. Pursuant to the provisions of the Companies Act, 2013 and Listing Regulations, the Board has carried out performance evaluation of its own, evaluation of working of the Committees and performance evaluation of all Directors in the said manner. The performance of the Board, committees and individual directors was found satisfactory.

Meeting of the Independent Directors of the Company was held on February 09, 2026 in which Independent Directors inter-alia reviewed performance of Non-Executive Independent Chairman and other Non-Independent Directors and the Board as a whole through performance evaluation sheets.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

During the year under review, the Company has not provided any loans, given any guarantee to any Body Corporate under Section 186 of the Companies Act, 2013. Further, the Company has not made an investments under the said section of the companies act, 2013

PREVENTION OF INSIDER TRADING

In compliance with the Securities and Exchange Board of India (Prohibition of Insider Trading) (Amendment) Regulations, 2018 ('the PIT Regulations'), as amended from time to time, The Board of Directors has adopted the code of "Code Of Practices & Procedures For Fair Disclosure Of Unpublished Price Sensitive Information" under Regulation 8(1) of the PIT Regulations. Regular presentations and updates on relevant statutory changes encompassing important laws are made and circulated to the Directors.

The Company is committed to maintaining the highest standards of transparency, integrity and ethical conduct in all its business activities. In accordance with the applicable provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time, the Company has adopted and implemented an Insider Trading Policy and Code of Conduct for regulating, monitoring and reporting of trading in securities by designated persons and other persons having access to unpublished price sensitive information.

The Company has established appropriate systems and procedures for identification, handling and dissemination of unpublished price sensitive information and for ensuring compliance with the applicable regulatory requirements. The trading window is appropriately monitored and closed, wherever required, and designated persons are required to obtain pre-clearance for trades in accordance with the applicable provisions.

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The Board is responsible for implementation of the Code.

The Company also maintains the Structured Digital Database (SDD) in the prescribed manner, containing the requisite details of persons with whom unpublished price sensitive information is shared, together with the nature of such information and the relevant dates. The SDD is maintained with adequate internal controls and safeguards to prevent tampering and to ensure that the information is preserved as required under the applicable regulations.

During the year under review, the Company has complied with the applicable provisions relating to prevention of insider trading and maintenance of the Structured Digital Database.

RELATED PARTY TRANSACTIONS

The Company has a well-defined process of identification of related parties and transactions with related parties, its approval and review process. The Policy on Related Party Transactions as formulated by the Audit Committee and the Board is hosted on the Company's website and can be assessed at www.filmcitym.com.



All contracts, arrangements and transactions entered by the Company with related parties during FY 2025-26 (including any material modification thereof), were in the ordinary course of business and on an arm's length basis and were carried out with prior approval of the Audit Committee. All related party transactions that were approved by the Audit Committee were reported to the Audit Committee. Prior approval of the Audit Committee was obtained for the transactions which were planned and/or repetitive in nature and omnibus approval were taken as per the policy laid down for unforeseen transactions.

The Company has put in place a Policy for Related Party Transactions ("RPT Policy"), amended from time to time. The Policy provides for identification of Related Party Transactions ("RPTs"), necessary approvals by the Audit Committee/ Board/Members, reporting and disclosure requirements in compliance with the Act and provisions of the Listing Regulations.

Your Company has adopted a policy on Related Party Transactions and it has been uploaded on the Company's website at www.filmcitym.com.

HOLDING/ SUBSIDIARY/ ASSOCIATE/ JOINT VENTURE

The Company is not having any subsidiary or associate or joint venture, it is not required to consolidate the financial statements in terms of Section 129 of the Companies Act, 2013 read with Rule 5 of the Companies (Accounts) Rules, 2014. the Company has framed a policy for determining material subsidiaries, which can be <https://filmcitym.com/wp-content/uploads/2024/03/POLICY-ON-MATERIAL-SUBSIDIARIES.pdf>

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the provisions of Section 134(3) (c) and 134(5) of the Companies Act, 2013, your Directors, to the best of their knowledge and belief and according to the information and explanations obtained by them, state and confirm that:

- ♦ In the preparation of the annual accounts for the year ended March 31, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- ♦ such accounting policies as mentioned in the notes to the Financial Statements for the year ended March 31, 2026, have been selected and applied consistently and judgments and estimates have been made 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 31, 2026 and of the Profit of the Company for the year ended on that date;
- ♦ proper and sufficient care has been taken 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;
- ♦ the annual financial statements for the year ended March 31, 2026, have been prepared on a going concern basis;
- ♦ internal financial controls to be followed by the Company have been laid down and that the said financial controls were adequate and were operating effectively;
- ♦ Proper systems to ensure compliance with the provisions of all applicable laws have been devised and such systems were adequate and operating effectively.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The Provision of Section 125(2) of the Companies Act, 2013 do not apply as there was no dividend declared.

POLICY ON PREVENTION, PROHIBITION AND REDRESSAL OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

The Company has adopted zero tolerance for sexual harassment at the workplace and has formulated a policy on prevention, prohibition, and redressal of sexual harassment at the workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules thereunder for prevention and redressal of complaints of sexual harassment at workplace.

Under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the constitution of ICC (Internal Complaints Committee) is mandatory to the Company as the company has More than 10 (ten) employees.

During the Year, the Company has only 5 (Five) employees on its payroll. Accordingly, the statutory requirement for constitution of an ICC under the POSH Act is not mandatory for the Company at this stage.

However, as a matter of good corporate governance and to promote a safe, respectful and harassment-free workplace, the Company has constituted an Internal Complaints Committee (ICC) on a voluntary basis. The ICC shall facilitate the Company's commitment towards prevention and redressal of complaints relating to sexual harassment at the workplace, in accordance with the applicable provisions of the POSH Act, to the extent applicable.



During the year under review, your Company has not received any complaint pertaining to sexual harassment and no complaint was pending as on March 31, 2026.

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The Percentage increase in remuneration, ratio of remuneration of each director and key Managerial Personnel (KMP) as required under Section 197(12) of the Companies Act, 2013, read with rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 form part of Annexure-II to this Board report

CODE OF NDUCT TO REGULATE, MONITOR AND REPORT TRADING BY INSIDERS

In terms of SEBI (Prohibitions of Insider Trading) Regulations, 2015, as amended from time to time, the Company has adopted a Code of Conduct for Prevention of Insider Trading (Insider Code) as approved by the Company's Board. A copy of the code has been upload on the Company's website at www.filmcitym.com Any Insiders (as defined in Insider Code) including designated employees & persons and their relatives are, inter-alia, prohibited from trading in the shares and securities of the Company or counsel any person during any period when the "unpublished price sensitive information" are available with them. The Insider Code also requires pre-clearance for dealing in the Company's shares and prohibits dealing in Company's shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed.

CORPORATE GOVERNANCE REPORT

As per the Circular No. CIR/CFD/POLICY CELL/7/2014 dated September 15, 2014, issued by the Securities Exchange Board of India and as per the Regulations 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall not apply, in respect of the listed entity having paid up equity share capital not exceeding rupees ten crores and net worth not exceeding rupees twenty five crores, as on the last day of the previous financial year. Therefore, the Company is not falling under aforesaid applicability criteria, prescribed in SEBI Circular as mentioned aforesaid, and does not require to prepare and attach the report on Corporate Governance with this Annual Report.

MANAGEMENT RESPONSIBILITY REPORT

Your Company is not Mandatorily required to submit Business Responsibility Report for the year ended March 31, 2026 as stipulated under Regulation 34 of the SEBI Listing Regulations, Provided that where the provision of the Act becomes applicable to the Company at a later date, the Company shall comply with the requirements within stipulated time from the date on which the provisions become applicable to the Company.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management Discussion and Analysis Report for the financial year under review as stipulated under Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is presented in the separate section forming part of this Annual Report.

DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

There are no instances of one time settlement during the financial year under review.

1. CORPORATE SOCIAL RESPONSIBILITY

The Company has not implemented any Corporate Social Responsibility initiative as the provisions of Section 135 of the Companies Act, 2013 and rules made thereunder are not applicable to the Company and consequently, the reporting requirements thereunder do not at present apply to your company.

2. DEMATERIALIZATION OF SHARES

Trading in the Equity Shares of the Company is only permitted in the dematerialized form as per the Securities and Exchange Board of India (SEBI) circular dated May 29, 2000. The Company has established connectivity with both the Depositories viz. National Security Depository Ltd. (NSDL) as well as Central Depository Services (India) Ltd. (CDSL) to facilitate the demat trading. As on 31st March, 2026, 97.63% of the Company's Share Capital is in dematerialized form.

The ISIN allotted to the equity shares of the Company is INE600B01033.



3. AUDITORS

Statutory Auditors

In accordance with the provisions of Section 139 of the Act, based on the recommendation of the Audit Committee of the Company, the Board of Directors on January 30, 2023, Re-appointed of M/s Bhatte & Associates Chartered Accountants (Firm Registration No.131411W), as the Statutory Auditor of the Company for a period of 5 (Five) years, to audit the financial statement so the Company for the financial year from 2022-23 to 2026-27, by the members of the Company at their Annual General Meeting held on March 18, 2023

The Statutory Auditors M/s. Bhatte & Associates, Chartered Accountants have issued their reports on Financial Statements for the year ended March 31, 2026 and there are no adverse remarks or qualifications in the said report.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS

During the year under review, the Statutory Auditors and Secretarial Auditor have not reported any instances of frauds committed in the Company by its Officers or Employees to the Audit Committee under section 143(12) of the Companies Act, 2013, details of which needs to be mentioned in this Report.

Secretarial Auditor

Pursuant to the provisions of Section 204 of the Act, read with rules thereunder, the Board at its meeting held on November 14, 2024 had appointed M/s. M/s A.K.Choudhary & Associates, Practicing Company Secretaries (Membership No.: F12691 & Peer review Certificate No.: 3869/2023) to conduct Secretarial Audit of the Company for the year ended March 31, 2026. The Secretarial Audit Report issued by them in Form No. MR-3 is provided as an "Annexure-I" to this Report.

Internal Auditors

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 and other applicable provisions if any of the Companies Act, 2013, the Board of Directors based on the recommendation of the Audit Committee has re-appointed M/s. Lakhpat M. Trivedia, Chartered Accountants (Membership No.: 109047), a reputed firm of Chartered Accountants as Internal Auditors of the Company for a period of Five years commencing from April 01, 2022 to March 31, 2027. The Internal Auditors, M/s Lakhpat M. Trivedia, Chartered Accountants, Delhi have conducted internal audits periodically and submitted their reports to the Audit Committee. Their Reports have been reviewed by the Audit Committee from time to time

COST RECORDS AND AUDITORS

The provisions of Cost Records and Cost Audit as prescribed under Section 148 of the Companies Act, 2013 are not applicable to the Company.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

Your Company maintains adequate internal control system and procedures commensurate with its size and nature of operations. The internal control systems are designed to provide a reasonable assurance over reliability in financial reporting, ensure appropriate authorization of transactions, safeguarding the assets of the Company and prevent misuse/ losses and legal compliances.

The internal control system includes a well-defined delegation of authority and a comprehensive Management Information System coupled with quarterly reviews of operational and financial performance, a well-structured budgeting process and Internal Audit. The Internal Audit reports are periodically reviewed by the management and the Audit Committee and necessary improvements are undertaken, if required.

ANNUAL RETURN

Pursuant to Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, the Company has placed a copy of the Annual Return as at March 31, 2026 on its website at www.filmcitym.com

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNING AND OUTGO

(A) CONSERVATION OF ENERGY

Wherever possible, energy conservation measures have been implemented. However, efforts to conserve and optimize the use of energy through improved operational methods and other means are being undertaken on an on-going basis

(B) TECHNOLOGY ABSORPTION

Not applicable since the Company is not in its operational face during the year under review.



(C) FOREIGN EXCHANGE EARNINGS AND OUTGO -

- (a) Foreign Exchange Earnings: Nil
(b) Foreign Exchange Out go: Nil

STATUTORY DISCLOSURES

The Company has made disclosures in this Report for the items prescribed in section 134(3) of the Companies Act, 2013 and Rule 8 of the Companies (Accounts) Rules, 2014 to the extent the transactions took place on those items during the financial year under review. Further, no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the Financial Year under review:

a) Public Deposits (Deposit from the public falling within the ambit of section 73 of the Act and the Rules made thereof):

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on public deposits was outstanding as on the date of the balance sheet.

b) Issue of equity shares with differential rights as to dividend, voting or otherwise:

During the Financial Year under review, the Company has not issued shares with differential voting rights as to dividend, voting or otherwise.

c) Issue of shares (including sweat equity shares) to employees of the Company under any scheme:

Your Company has not issued any shares including sweat equity shares to employees of the company under any scheme during the Financial Year under review.

d) Disclosure under section 67(3) of the Companies Act, 2013:

The Company does not have any scheme of provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees. No disclosure is required under section 67(3)(c) of the Companies Act, 2013 read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014, in respect of voting rights not exercised directly by the employees of the Company as the provisions of the said section are not applicable during the period under review.

e) Disclosure under the Sexual Harassment of Women At Workplace (Prevention, Prohibition And Redressal) Act, 2013:

Since, there were no Employee's in the Company except KMP hence, it was not required to formulate and adopt a Policy on Prevention of Sexual Harassment and constitute an internal compliant committee in line with the requirements of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

f) Significant and Material Orders Passed by the Regulators or Courts:

There have been no any other significant and material orders passed by Regulators or Courts or Tribunals impacting the going concern status and the future operations of the Company.

g) There is no Corporate Insolvency Resolution Process initiated under the Insolvency and Bankruptcy Code, 2016:

There were no application against the Company that has been filed or is pending under the Insolvency and Bankruptcy Code, 2016, nor the Company has done any one time settlement with any Bank or Financial institutions.

ACKNOWLEDGEMENTS AND APPRECIATION

The Board also would like to thank our shareholders, vendors, service providers, bankers and all other stakeholders for their continued and consistent support to the Company during the year.

Finally, the Directors wish to express their gratitude to the members for their unwavering trust and support. Your Directors trust that you will consider the working results satisfactory.

For and on behalf of the Board
FILMCITY MEDIA LIMITED

(Nitesh Singh)
Chairman
DIN: 08751700

Place : Mumbai
Date : 21-05-2026



Annexure-I to Board's Report
FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Board of Directors
FILMCITY MEDIA LIMITED
A/511, Royal Sands Chs Ltd,
Shastri Nagar, Andheri West,
Mumbai, Maharashtra, India, 400053

We have conducted the Secretarial Audit of compliance of applicable statutory provisions and adherence to good corporate practices by Filmcity Media Limited (hereinafter called Filmcity /the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the Filmcity's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and Compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by Filmcity for the financial year ended on 31st March, 2026 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the Rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye laws framed there under;
- (iv) Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (Not Applicable to the Company during Audit Period).
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') to the extent applicable to the Company:
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - c. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - d. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - e. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not Applicable to the Company during Audit Period) and
 - f. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (Not Applicable to the Company during Audit Period);
 - g. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not Applicable to the Company during the financial year under review
 - h. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; Not Applicable to the Company during the financial year under review.



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

- a. Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government.
- b. The Securities Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015; Equity Listing Agreement with BSE Limited,

We further report the resignation of Mr. Mohit Jain (DIN: 09684465) from the position of Executive Director and Chief Financial Officer (CFO) of the Company with effect from March 11, 2026. Pursuant to the recommendation of the Nomination and Remuneration Committee, the Board appointed Ms. Kirti Vishnu Tiwari (DIN: 09686224) as the Chief Financial Officer (CFO) of the Company with effect from March 12, 2026, in addition to her existing responsibilities as Executive Director and Chief Executive Officer (CEO). The Board also approved the appointment of Mr. Prabhat Modi as a Non-Executive, Non-Independent Director of the Company with effect from March 13, 2026. Other than the above, no changes in the composition of the Board of Directors took place during the period under review. All the above changes were carried out in compliance with the applicable provisions of the Companies Act, 2013.

Generally, adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. In case of convening of meeting including sending of agenda at shorter notice, consent of members present in the meeting were taken.

All the decisions made in the Board/Committee meeting(s) were carried out with unanimous consent of all the Directors/Members present during the meeting.

We further report that there are adequate systems and process in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, there were following specific events/actions having a major bearing on Company's affairs in pursuance of the above referred Laws, Rules, Regulations, Guidelines, Standards, etc.

Significant Events during the year

1. The Company has appointed M/s A K Choudhary & Associates, Company Secretaries (CP No. 21297), as the Secretarial Auditor of the Company for the period of 5 Years Commencing from Financial Year 2025-26 in Annual General Meeting of the Company held on September 30, 2025.
2. Mr. Mohit Jain (DIN: 09684465), who retires by rotation and being eligible offers himself for re-appointment, be and is hereby re-appointed as a Director of the company in Annual General Meeting of the Company held on September 30, 2025.
3. The Company has approved alteration of main object pursuant to the provisions of Section(s) 13 and 15 and all other applicable provisions, if any, of the Companies Act 2013, read with applicable Rules and Regulations framed thereunder (including any statutory modification(s) or reenactment(s) thereof for the time being in force), or any other applicable law(s), regulation(s), guideline(s), and subject to the approvals, consents, sanctions and permissions of the appropriate regulatory and statutory authorities, consent of the members be and is hereby accorded to alter/amend the existing Main Object Clause by adding the same with the following new clause as "clause 4": The proposal for alteration of the Main Object Clause was approved by the Board of Directors at its meeting held on 13 March 2026 and was subsequently approved by the members of the Company through Postal Ballot, the last date of voting being 15 April 2026.
4. The company has approved appointed Mr. Prabhat Modi (DIN: 08193181) as an additional Non-Executive No independent Director of the Company liable to retire by rotation, to hold office for a term of 5 (Five) consecutive years with effect from March 13, 2026.
5. The Company has approved issuance of 1,90,00,000 Equity Shares to the Persons Belonging To "Promoter & Promoter Group and Non-Promoter" Category on preferential basis pursuant to the provisions of Sections 42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 (hereinafter referred to as the "the Act") read with the Companies (Prospectus and Allotment of Securities) Rules, 2014, as amended and the Companies (Share Capital and Debentures) Rules, 2014 dated 13-03-2026, and was subsequently approved by the members of the Company through Postal Ballot, the last date of voting being 15 April 2026.



6. The Company has accepted the resignation of Mr. Mohit Jain, Whole-time Director of the Company, (DIN: 09684465) w.e.f. 11-03-2026 and reconstituted Audit Committee ('AC'), Nomination and Remuneration Committee ('NRC') and Corporate Social Responsibility Committee ('CSR') pursuant to resignation.
7. Ms. Kirti Vishnu Tiwari (DIN: 09686224) Appointed as the Chief Financial Officer (CFO) of the Company with effect from March 12, 2026, in addition to her existing responsibilities as Executive Director and Chief Executive Officer (CEO).

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

For A.K. Choudhary & Associates,
Company Secretaries,

CS Ajay Kumar Choudhary
Proprietor
FCS No. : 12691
C.P No. : 21297
UDIN: F012691H000440811

Date: 22-05-2026
Place: Delhi



Annexure A

To,
The Members,
FILMCITY MEDIA LIMITED
A/511, Royal Sands Chs Ltd, Shastri Nagar,
Andheri West, Mumbai, Maharashtra, India, 400053

Our Secretarial Audit Report of even date, for the financial year 2025-26 is to be read along with this letter.

- i. Maintenance of secretarial records is the responsibility of the management of the Company. Our Responsibility is to express an opinion on these secretarial records, based on our inspection of records produced before us for Audit.
- ii. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, followed provide a reasonable basis for our opinion.
- iii. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company and our report is not covering observations/comments/ weaknesses already pointed out by the other Auditors.
- iv. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulation and happening of events etc.
- v. The Compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis and to give our opinion whether Company has proper Board-processes and Compliance-mechanism in place or not.
- vi. The Secretarial Audit Report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company

For A.K. Choudhary & Associates,
Company Secretaries,

CS Ajay Kumar Choudhary
Proprietor
FCS No. : 12691
C.P No. : 21297

Date: 22-05-2026
Place: Delhi





Annexure - II

Information required under Section 197 of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

A. Disclosure under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

S. No	Name of Director & KMP and Designation	Remuneration of Director/ Key Managerial Personnel for the year ended March 31, 2026 (Amount in ₹)	% increase in remuneration in FY 2025-26	Ratio of remuneration of Director to Median Remuneration of Employees
1.	Surendra Ramkishore Gupta (Managing Director)	Nil	Refer Note a below	Nil
2.	Mohit Jain (Executive Director & CFO)	1,20,000/-		0.71
3.	Kirti Vishnu Tiwari (Executive Director & CEO)	1,20,000/-		0.71
4.	Raksha Kumari (Company Secretary & Compliance Officer)	2,16,000/-		1.28
5.	Nitesh Singh (Independent Director)	60,000/-	Not Applicable	Nil
6.	Priyanka Singh (Independent Director)	60,000/-		Nil

Notes:

- The remuneration of all Directors of the Company comprises of sitting Fees for attending Board and Committee Meetings. Depending upon the meeting attended by Directors, sitting fees are paid in the FY 2025-26 and hence calculation of % increase in remuneration is not applicable.
- During the year ended March 31, 2026, there was no increase in the median remuneration of employees.
- As on March 31, 2026, the Company had 5 (Five) Permanent Employees on rolls
- The median remuneration of employees of the Company during the year was Rs. 1,68,000/-
- We affirm that the remuneration paid during the year 2025-26 is as per the Remuneration policy of the Company

B. Particulars of Employees as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

In terms of proviso to Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 the aforesaid particulars shall be made available to any shareholder on a specific request made by him in writing before the date of such Annual General Meeting wherein financial statements for the financial year 2025-26 are proposed to be adopted by shareholders and such particulars shall be made available by the company within three days from the date of receipt of such request from shareholders

C. Employees employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the Company: None





ANNEXURE-III

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10) (i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Members of
FILMCITY MEDIA LIMITED
A/511, Royal Sands Chs Ltd.,
Shastri Nagar, Andheri West,
Mumbai, Maharashtra, India, 400053

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Filmcity Media Limited** having CIN: **L99999MH1994PLC077927** and having registered office at **A/511, Royal Sands Chs Ltd, Shastri Nagar, Andheri West, Andheri, Mumbai, Maharashtra, India, 400053** (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10 (i) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations/representations furnished to us by the Company & its Director/ officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority:

Sr. No.	Name of Director	DIN	Date of appointment in Company
1.	Surendra Ramkishore Gupta	00778018	22/07/2022
2.	Kirti Vishnu Tiwari	09686224	05/09/2022
3.	Nitesh Singh	08751700	05/09/2022
4.	Priyanka Singh	08752330	05/09/2022
5.	Prabhat Modi	08193181	13/03/2026

Ensuring the eligibility of the appointment/ continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For A.K. Choudhary & Associates,
Company Secretaries,

CS Ajay Kumar Choudhary
Proprietor
FCS No. : 12691
C.P No. : 21297
UDIN: F012691H000440855

Date: 22-05-2026
Place: Delhi





DECLARATION BY THE MANAGING DIRECTOR REGARDING COMPLIANCE BY BOARD MEMBERS AND SENIOR MANAGEMENT PERSONNEL WITH THE CODE OF CONDUCT

I, Mr. Surendra Ramkishore Gupta, Managing Director of Filmcity Media Limited hereby affirm and declare, to the best of my knowledge and belief, and on behalf of the Board of Directors of the Company and Senior Management personnel, that:

- ❖ The Board of Directors has laid down a code of conduct for all the Board Members and Senior Management of the Company ["the Code"];
- ❖ The Code of Conduct has been posted on the website of the Company;
- ❖ All the Directors and Senior Management personnel have affirmed their compliance and adherence to the provisions of the Code of Conduct.

For FILMCITY MEDIA LIMITED

Sd/-
(Surendra Ramkishore Gupta)
Managing Director
DIN: 00778018

Place: Mumbai
Date : 21-05-2026



CERTIFICATION

The Managing Director, Mr. Surendra Ramkishore Gupta has certified on behalf of the Board of Directors of the Company that:

- i. We have reviewed Financial Statements and the Cash Flow Statement for the year ended March 31, 2026 and that to the best of our knowledge and belief:
 - ❖ these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - ❖ these statements together present a true and fair view of the affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- ii. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violate the Company's Code of Conduct.
- iii. We accept responsibility for establishing and maintaining internal controls for Financial Reporting and have evaluated the effectiveness of the internal controls systems of the Company pertaining to Financial Reporting and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- iv. We further certify that:
 - a. there have been no significant changes in internal control over Financial Reporting during the period under review;
 - b. there have been no significant changes in accounting policies made during the period and that the same have been disclosed in the notes to the Financial Statements; and
 - c. there have been no instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's Internal Control System over Financial Reporting.

Registered Office:

A/511, Royal Sands Chs Ltd.,
Shastri Nagar, Andheri West,
Mumbai - 400 053

Place: Mumbai
Date: 21-05-2026

For FILMCITY MEDIA LIMITED

Sd/-
(Surendra Ramkishore Gupta)
Director
DIN: 00778018



MANAGEMENT DISCUSSION AND ANALYSIS REPORT

COMPANY BACKGROUND

Filmcity Media Limited was incorporated in 1994 as Kavita Prakashan Private Limited. The company started its journey with publishing its own magazine 'Filmcity' which became the number 1 weekly magazine on Hindi Films at that time. The company later diversified into electronic media by setting up a video studio with complete shooting and post production equipment. Over time the company established recognition and relations within the media industry and went on to produce many programmes for Doordarshan National and its local channels, we were also privileged to count Zee TV, Star Plus amongst some private network as our client base. With the gradual decline in the print media sector, and fierce competition in production media faced by the Company from its competitors, the TV programmes produced by the Company could not be telecasted and due to these reasons, the Company faced difficulty to survive in the market.

THE WAY AHEAD

The financial year ended March 31, 2026 was a particularly difficult year for the company, as the company conducted no business operations during the year. This was mainly due to a lack of capital resources the company has faced since its securities trading suspension was revoked by the exchange. While the company has fulfilled all its statutory and other dues, and is complying with all applicable compliances, with the financial resources provided by the promoter entity, however, reviving business operations has been difficult due the aforementioned reason and the completely changed business environment in the media sector. While the media and content generation has boomed in the last few years, availability of platforms and the economics of the industry has altered the ability of traditional media business to generate revenue from its content with a certain level of surety. In view of this, the company took steps towards building its own capital resources and entering into new business venture after comprehensive considerations of the scenario. The company initiated raising new capital through preferential allotment of equity shares to promoter and non-promoter category with the objective of developing its investment and wealth advisory and consultancy business. To take this initiative into effect, the company followed a rigorous regulatory process. The company chose to enter into the wealth advisory after careful consideration of the synergies with the promoter group, which is a Non-Banking Financial Company (NBFC) having business operations in the same segment, and growing need for advisory services in India. The company is positive that this new direction will lead the company to grow its shareholder's value over the coming year, however, this is only the first step in the long way ahead.

HUMAN RESOURCES

Your Company recognises the need of talent and nurturing quality staff as a key to success. We will continue to focus on training and motivation of manpower so as to develop teams of qualified and skilled personnel to effectively discharge their responsibilities in a number of projects and activities. It is, in this context, which we have been working towards promoting the skills and professionalism of our employees to cope with and focus on the challenges of change and growth which is important to the segment your Company operates in.

INTERNAL CONTROLS & THEIR ADEQUACY

The company believes in formulating adequate and effective internal control systems and implementing the same to ensure that the interests of the company are safeguarded and reliability of accounting data and its accuracy are ensured with proper checks and balances. The senior management team meets to address issues like operational efficiency, protection and conservation of resources, accuracy and promptness in financial reporting and compliance with laws and regulation, at regular frequency to discuss various issues that influence the business and to take strategic decisions. The company has an internal audit system, which submits report to the Chairman of Audit Committee periodically.



THREATS RISKS & CONCERNS

The management of risk does not imply risk elimination but prudent risk management. We can withstand the competition despite an increasing number of new players. Due to industry specific high attrition of key professionals the quality of the productions and their consistency could suffer. There is a risk of sourcing software at reasonable acquisition costs and the rapid changing market can be a threat. Your company's management is proactive to recognise risks & threats and make use of opportunity. Piracy is a major hurdle in our segment. Physical format is diminishing to an extent largely due to this. Besides regulatory frame work, subsidies, taxes and related policy can affect our industry.

SIGNIFICANT CHANGES IN KEY RATIOS

Since, there was no business activity in the Company during the year under review therefore the details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanations therefor, could not be provided.

CAUTIONARY STATEMENT

Statements in the Management Discussion and Analysis and the annual report describing the Company's objectives, projections, estimates, expectations may be "forward-looking statements" within the meaning of applicable securities laws and regulations in India and other countries. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include economic conditions affecting the domestic market, in which the Company operates, changes in the Government regulations, tax laws and other statutes and other incidental factors and unforeseen circumstances.



INDEPENDENT AUDITOR'S REPORT

To the Members of
Filmcity Media Limited

Report on the Audit of the Standalone Ind AS Financial Statements

Opinion

We have Audited the accompanying Financial Statements of **M/s Filmcity Media Limited** ("the Company") which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of changes in equity and the Statement of Cash Flows for the year then ended, and a summary of the Significant Accounting Policies and other explanatory information (herein after referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its loss (including other comprehensive income), changes in equity and its cash out flows for the year ended on that date.

Basis for Opinion

We conducted our Audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). 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 statement under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraphs

With respect to income tax the company had certain appeals, which were decided in favour of the company during the year. Our opinion is not modified in respect of above emphasis of matter paragraphs.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There is no matters to be key financial matter to be communicated in our report.

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

The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report, but does not include the Financial Statements and our Auditors' Report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act and other accounting principles generally accepted in India.



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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including 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 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

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 "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 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 our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act.
- (e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197 (16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act; and
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;
 - a. The Company does not have any pending litigations (except the litigation as disclosed in Note 29 of the Financial Statements) which would impact its financial position.
 - b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - d. i) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes forming part of financial statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("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 ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



- ii) The Management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes forming part of financial statements, no funds (which are material either individually or in the aggregate) have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company 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.
- ii) Based on the audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- e. The Company has not declared or paid any dividends during the year and accordingly reporting on the compliance with section 123 of the Companies Act, 2013 is not applicable for the year under consideration.
- f. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. During the course of performing our procedures, we did not notice any instance of audit trail feature being tampered with for the period the audit trail was enabled.
Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention to the extent it was enabled and recorded in the previous year.

For BHATTER & ASSOCIATES

Chartered Accountants
FRN: 131411W

GOPAL BHATTER

Partner

M. No. 411226

UDIN: 26411226 AKCFRO7027

Place : Mumbai
Date : 21-05-2026





ANNEXURE - A TO THE AUDITORS' REPORT

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of **Filmcity Media Limited** on the accounts of the company for the year ended 31st March, 2026]

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

- (i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:
 - (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of the Property, plant and equipment.
 - (B) The Company has maintained proper records showing full particulars of intangible assets.
 - (b) As explained to us, Property, plant and equipment have been physically verified by the management during the year in accordance with the phased programme of verification adopted by the management which, in our opinion, provides for physical verification of all the Property, plant and equipment at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
 - (c) According to the information and explanations given to us, the company has no owned property.
 - (d) The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.
 - (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- (ii) In respect of its inventory:
 - a. The company does not have any physical inventory
 - b. Inventories disclosed in the financial statements comprise of media content such as educational content, short and long form videos, internet programs and web series and are stated at lower of cost and net realizable value. Inventory includes all costs incurred to produce, acquire the media content.
- (iii) 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 made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. Accordingly, this clause is not applicable to the Company.
- (iv) In our opinion and according to the information and explanations given to us, the company has complied with section 185 and 186 of the Companies Act 2013 in respect of Loans, Investments, Guarantees and Security.
- (v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, this clause of the Order is not applicable.
- (vi) As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.
- (vii) In our opinion and according to the information and explanations given to us:
 - (a) Amounts deducted/ accrued in the books of account in respect of 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 other material statutory dues have been generally regularly deposited by the Company with the appropriate authorities.
 - (b) No undisputed amounts payable in respect of 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 other material statutory dues were in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.



- (c) Details of statutory dues referred to in sub-clause (a), which have not been deposited on account of dispute are given below:
The Hon'ble Bombay High Court approved and sanctioned a Scheme of Amalgamation on 02.05.2009 between Filmcity Communication Technologies Limited (Transferor Company) and Filmcity Media Limited (Transferee Company). Collector of Stamps, Mumbai (ENF-1) issued a Demand Notice dated 11.01.2010 for the payment of Rs. 15,82,000/- towards stamp duty, without providing a detailed working. The company filed an objection against this demand, which was duly acknowledged by the Collector of Stamps on 28.05.2010. Subsequently, another Demand Notice dated 13.02.2025 was received by Filmcity Media Limited, raising the same demand of Rs. 15,82,000/- along with a penalty of Rs. 60,11,600/-. The company has now challenged this demand and moved the Court at Pune.
- (viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) (a) 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 defaulted in repayment of loans and borrowing or in the payment of interest thereon to banks or financial institutions or any other lender during the year.
- (b) 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 been declared a wilful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanations given to us by the management, no term loans were obtained during the year. Accordingly, this clause is not applicable.
- (d) The Company has not raised funds on short term basis during the year and hence, reporting under clause (ix)(d) of the Order is not applicable.
- (e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under Companies Act, 2013) during the year ended 31 March, 2026. Accordingly, this clause is not applicable.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) According to the information and explanations given to us and based on our examination of the records of the company, the Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under this clause is not applicable.
- (b) The Company approved issuance and allotment of Equity Shares to the persons belonging to the "Promoter & Promoter Group and Non-Promoter" Category on preferential basis 1,90,00,000/- (Rupees one crore and Ninety Lakh Only) Equity shares.
- (xi) (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- (c) According to the information and explanations given to us, during the year there are no whistle blower complaints received by the company during the year.
- (xii) The Company is not a Nidhi Company and hence this clause is not applicable.
- (xiii) In our opinion, and according to the information and the explanation given to us, all transactions with the related parties are in accordance with section 177 and 188 of the Companies Act, 2013, and the details of the same has been disclosed in the financial statements as required by the accounting standards.



- (xiv) (a) In our opinion the Company has an adequate internal audit system commensurate with the size and nature of its business.
- (b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.
- (xv) In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi) of the Order are not applicable to the Company.
- (xvii) The Company has incurred cash losses during the financial year covered by our audit.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, this clause of the Order is not applicable.
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. The company did not conduct any business during the year, however, the company's promoter undertook to meet all the liabilities of the company and have assured us that they will do so in the future, till such time that the company is self reliable. The company also undertook steps in becoming self reliable, with the first step being capital raising, which was initiated through a proposed preferential issue during the year. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) In our opinion and according to the information and explanations given to us, section 135 of the Companies Act, 2013 is not applicable to the company. Accordingly, this clause is not applicable.
- (xxi) According to the information and explanations given to us and based on our examination of the records of the company, the company doesn't have any subsidiary and thus doesn't prepare consolidated financial statements.

For BHATTER & ASSOCIATES
Chartered Accountants
FRN: 131411W

GOPAL BHATTER
Partner
M. No. 411226
UDIN: 26411226 AKCFRO7027

Place : Mumbai
Date : 21-05-2026



ANNEXURE - B TO THE AUDITORS' REPORT

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

We have audited the internal financial controls over financial reporting of **Filmcity Media Limited** ("the Company") as of 31 March, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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



Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were generally operating effectively as at March 31, 2026, subject to notes mentioned in audit report and Annexure 'A' to the audit report, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. However, the company has not maintained detailed documentation on Internal Financial Controls or Standard Operating Procedures as recommended by the Guidance note issued by ICAI.

For BHATTER & ASSOCIATES

Chartered Accountants
FRN: 131411W

Place : Mumbai
Date : 21-05-2026

GOPAL BHATTER

Partner

M. No. 411226

UDIN: 26411226 AKCFRO7027





BALANCE SHEET AS AT 31ST MARCH, 2026

(Amount in Lakhs)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	2	0.14	0.28
Other Intangible Assets	2	0.04	0.09
Financial Assets			
i) Investments		—	—
ii) Loans & Advances		—	—
iii) Other Financial Assets		—	—
Deferred Tax Assets (Net)		—	—
Other Non-current Assets		—	—
Total Non-current Assets		0.18	0.37
Current Assets			
Inventories	3	287.79	287.79
Financial Assets			
i) Investments		—	—
ii) Trade Receivables	4	68.31	67.77
iii) Cash and Cash Equivalents	5	0.33	0.25
iv) Other Balances with Bank	5	0.38	0.18
v) Loans & Advances	6	2.57	5.28
vi) Other Financial Assets		—	—
Other Current Assets	7	1.00	1.00
Total Current Assets		360.38	362.26
TOTAL ASSETS		360.55	362.63
EQUITY AND LIABILITIES			
EQUITY			
Equity Share Capital	8	305.71	305.71
Other Equity	9	(45.85)	(17.79)
Total Equity		259.86	287.92
LIABILITIES			
Non Current Liabilities			
Financial Liabilities			
i) Borrowings	10	—	—
ii) Other Financial Liabilities		—	—
Provisions		—	—
Other Non-current Liabilities	11	—	—
Total Non-current Liabilities		—	—
Current Liabilities			
Financial Liabilities			
i) Borrowings		—	—
ii) Trade Payables	12	34.92	37.38
iii) Other Financial Liabilities	13	0.53	0.43
Provisions		—	—
Other Current Liabilities	14	65.22	36.87
Deferred Tax Liabilities	15	0.03	0.03
Total Current Liabilities		100.70	74.71
TOTAL LIABILITIES		100.70	74.71
TOTAL EQUITY AND LIABILITIES		360.55	362.63

Significant Accounting Policies

1

Notes referred to above and attached there to form an integral part of Balance Sheet

For BHATTER & ASSOCIATES

FOR FILMCITY MEDIA LIMITED

Chartered Accountants
Firm Registration No.131411W

GOPAL BHATTER
Partner
Membership No.: 411226

SURENDRA R GUPTA
Managing Director
DIN: 00778018

KIRTI VISHNU TIWARI
Director/CFO/CEO
DIN: 09686224

Place: Mumbai
Date: 21-05-2026

RAKSHA KUMARI
Company Secretary
M.No.: A46084





STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount in Lakhs)

Sr. Particulars No.	Note No.	Year Ended 31.03.2026	Year Ended 31.03.2025
Income			
Revenue from Operations	16	—	124.80
Other Income	17	0.26	0.30
Total Income		0.26	125.10
Expense			
Purchases of Stock-In-Trade	18	—	115.00
Change In Inventories of Stock In Trade	19	—	—
Employees Benefit Expenses	20	7.16	7.06
Finance Cost		—	—
Depreciation and Amortisation Expense	21	0.19	0.15
Other Expenses	22	19.55	18.17
Total Expenses		26.90	140.38
Profit / (Loss) Before Tax		(26.64)	(15.27)
Tax Expense			
Current Tax		—	—
Deferred Tax		—	—
Profit / (Loss) for the period		(26.64)	(15.27)
Other Comprehensive Income		—	—
Total Comprehensive Income / (Loss) for the period		(26.64)	(15.27)
Earnings per Equity Share:	23		
Basic and Diluted		(0.09)	(0.05)
[Face Value Rs. 1 each]			

Significant Accounting Policies

1

Notes referred to above and attached there to form an integral part of Profit & Loss

For BHATTER & ASSOCIATES

FOR FILMCITY MEDIA LIMITED

Chartered Accountants

Firm Registration No.131411W

GOPAL BHATTER

Partner

Membership No.: 411226

SURENDRA R GUPTA

Managing Director

DIN: 00778018

KIRTI VISHNU TIWARI

Director/CFO/CEO

DIN: 09686224

Place: Mumbai

Date: 21-05-2026

RAKSHA KUMARI

Company Secretary

M.No.: A46084



STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH, 2026

A. Equity Share Capital

(₹ in lakhs)

Particular	No. of Shares	Amount of Shares
Balance As at March 31, 2026	30,570,969	305.71
Change in Equity Share Capital during the year	—	—
Balance As at March 31, 2025	30,570,969	305.71

B. Other Equity

(₹ in lakhs)

Particulars	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus				Debt instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of Cash Flow Hedges	Re-valuation Surplus	Exchange differences on translating the financial statements of a foreign operations	Other items of Other Comprehensive Income (specify nature)	Money received against share warrants	Total
			Capital Reserve	Share Premium Reserve	Statutory Reserve	Retained Earnings								
Balance As at March 31, 2025	-	-	-	64.72	-	(82.52)	-	-	-	-	-	-	-	(17.80)
Loss for the year	-	-	-	-	-	(26.64)	-	-	-	-	-	-	-	(26.64)
Adjustments for previous years	-	-	-	-	-	(1.43)	-	-	-	-	-	-	-	(1.43)
Total Comprehensive Income for the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance As at March 31, 2026	-	-	-	64.72	-	(110.59)	-	-	-	-	-	-	-	(45.87)

See accompanying notes to the financial statements as per our report of even date

FOR BHATTER & ASSOCIATES

FOR FILMCITY MEDIA LIMITED

Chartered Accountants

Firm Registration No.131411W

GOPAL BHATTER

Partner

Membership No.: 411226

SURENDRA R GUPTA

Managing Director

DIN: 00778018

KIRTI VISHNU TIWARI

Director/CFO/CEO

DIN: 09686224

Place: Mumbai

Date: 21-05-2026

RAKSHA KUMARI

Company Secretary

M.No.: A46084





CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2026

(Amount in Lakhs)

	Year Ended 31-03-2026	Year Ended 31-03-2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax as per P&L A/c	(26.64)	(15.28)
Misc. Income	—	—
Interest Income	—	—
Depreciation	0.19	0.15
Misc Expenses W/off	—	—
Income Tax for Current/Earlier Years	—	—
Operating Profit Before Working Capital Changes	(26.45)	(15.13)
Add/Less Adjusted for othe Current Assets/Current Liabilities		
Sundry Debtors	—	(44.83)
Other Financial Assets	2.17	(1.37)
Other Current Assets	—	—
Current Liabilities	25.99	61.75
Re-Payment of Unsecured Loan (Non-Current Liabilities)	—	(1.25)
Inventories	—	—
Net Cash inflow/outflow Operatins (A)	1.71	(0.83)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets	—	—
Preliminary Expenses	—	—
Receipt of Unsecured Loan	—	—
Investments	—	—
Net Cash Flow form Investing Activities (B)	—	—
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
Share Capital	—	—
Share Premium	—	—
Reserve & Surplus	—	—
Deposits/Unsecured Loans	—	—
Misc. Expenditure	—	—
Provision for Taxation for earlier years	(1.43)	—
Net Cash Flow from Financing Activities (C)	(1.43)	—
Net Cash Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	0.28	(0.83)
Opening Balance of Cash & Cash Equivalents	0.42	1.25
Closing Balances of Cash & Cash Equivalents	0.71	0.42
Net Inflow	(0.28)	0.83

See accompanying notes to the financial statements as per our report of even date

For BHATTER & ASSOCIATES

Chartered Accountants

Firm Registration No.131411W

FOR FILMCITY MEDIA LIMITED

GOPAL BHATTER

Partner

Membership No.: 411226

SURENDRA R GUPTA

Managing Director

DIN: 00778018

KIRTI VISHNU TIWARI

Director/CFO/CEO

DIN: 09686224

Place: Mumbai

Date: 21-05-2026

RAKSHA KUMARI

Company Secretary

M.No.: A46084



Notes to Financial Statements as at and for the year ended March 31, 2026

1. Significant Accounting Policies

1.1 Company Information

Filmcity Media Limited is a Public Limited Company ("The Company") having Registered Office at A/511, Royal Sands Chs Ltd., Shastri Nagar, Andheri West, Mumbai - 400053. The Company is listed on the BSE Ltd. (Bombay Stock Exchange).

1.2 Basis for preparation of Accounts:

These Financial Statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

The Financial Statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all the periods presented in the Financial Statements. All assets and liabilities have been classified as current or non current as per the Company's normal operating cycle and other criteria as set out in the Division II of Schedule III to the Companies Act, 2013. Based on the nature of products and the time between acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

The Financial Statements are presented in INR, the functional currency of the Company. Items included in the Financial Statements of the Company are recorded using the currency of the primary economic environment in which the Company operates (the 'functional currency'). Transactions and balances with values below the rounding off norm adopted by the Company have been reflected as "0" in the relevant notes in these financial statements. The financial statements of the Company for the year ended 31st March, 2026 were approved for issue in accordance with the resolution of the Board of Directors 21st May, 2026.

1.2 Summary of Significant Accounting Policies

a) Current vs Non-Current Classification

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

- ♦ Expected to be realized or intended to be sold or consumed in normal operating cycle
- ♦ Held primarily for the purpose of trading
- ♦ Expected to be realised within twelve months after reporting period, or
- ♦ Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- ♦ Expected to be settled in normal operating cycle.
- ♦ Due to be settled within twelve months after reporting period, or
- ♦ There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred Tax Assets and Liabilities are classified as Non-current Assets and Liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realization in Cash and Cash Equivalent. The Company has identified twelve months as its operating cycle.

b) Use of Estimates and Judgements

The estimates and judgments used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances. Differences between actual results and estimates are recognised in the period in which the results are known/materialised. The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

c) Property, Plant & Equipment

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognized as at April 1, 2024, measured as per the previous GAAP, and use that carrying value as the deemed cost of such property, plant and equipment. Property, plant & equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. In case of assets acquired in exchange for a non-monetary asset, the cost of such an item of property, plant and equipment is measured at fair value unless (a) the exchange transaction lacks commercial substance or (b) the fair value of neither the asset received nor the asset given up is reliably measurable. All other repair and maintenance costs are recognised in profit or loss as incurred.

The Company identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset.

An item of Property, plant and equipment and any significant part initially recognised is de recognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit or loss when the asset is de recognised.

The residual values, useful lives and methods of depreciation of Property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

d) Depreciation on Property, Plant & Equipment

Depreciation on Property, Plant & Equipment is calculated on a written down value (WDV) basis using the rates arrived at based on the useful lives estimated by the management which is as per the rates specified in Schedule II to the Companies Act, 2013.

e) Inventories

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

f) Revenue Recognition

Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates.



g) Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

h) Employee Benefits

Short Term Benefits and post employment benefits are accounted in the period during which the services have been rendered.

i) Taxation

Current Income Tax

Current Income Tax Assets and Liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current Income Tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current Tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Current Tax Assets and Liabilities are offset only if there is a legally enforceable right to set off the recognized amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

Deferred Tax

Deferred Tax is provided using the liability method on temporary differences between the tax bases of Assets and Liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred Tax Liabilities are recognised for all taxable temporary differences.

Deferred Tax Assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred Tax Assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of Deferred Tax Assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the Deferred Tax Asset to be utilised. Unrecognised Deferred Tax Assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred Tax Assets and Liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred Tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred Tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred Tax Assets and Deferred Tax Liabilities are offset if a legally enforceable right exists to set off Current Tax Assets against Current Tax Liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

j) Impairment of Non-Financial Assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal or its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

Impairment losses, are recognised in the statement of profit and loss.

k) Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to any provision is presented in the statement of profit or loss, net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as part of finance costs.

l) Contingent Liability

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

m) Cash and Cash Equivalents

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

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

n) Investments and other Financial Assets**(i) Classification**

The Company classifies its financial assets in the following measurement categories:

- (1) Those to be measured subsequently at fair value (either through other comprehensive income, or through the Statement of Profit and Loss), and
- (2) **Those measured at amortised cost.**

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows.

(ii) Measurement

At initial recognition, the Company measures a financial asset at its fair value. Transaction costs of financial assets carried at fair value through the Profit and Loss are expensed in the Statement of Profit and Loss.



Debt Instruments: Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. The Company classifies its debt instruments into following categories:

Amortised Cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in other income using the effective interest rate method.

Fair value through Profit and Loss: Assets that do not meet the criteria for amortised cost are measured at fair value through Profit and Loss. Interest income from these financial assets is included in other income.

Equity Instruments: The Company measures its equity investment other than in subsidiaries, joint ventures and associates at fair value through profit and loss.

(iii) Impairment of Financial Assets

The Company measures the expected credit loss associated with its assets based on historical trend, industry practices and the business environment in which the entity operates or any other appropriate basis. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

o) Earnings Per Share

Basic Earnings Per Share

Basic Earnings Per Share is calculated by dividing:

- The profit attributable to owners of the Company
- By the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

Diluted Earnings Per Shares

Diluted Earnings Per Share adjusts the figures used in the determination of basic earnings per share to take into account:

- The after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.



Notes to Financial Statements as at and for the year ended March 31, 2026

(Amount in Lakhs)

Note 2. Property, Plant and Equipment

Current Year	GROSS BLOCK			DEPRECIATION			NET BLOCK	
PARTICULARS	AS AT 01.04.25	ADD/DED DURING	AS AT 31.03.26	UPTO 01.04.25	FOR THE YEAR	AS AT 31.03.26	AS AT 31.03.26	AS AT 31.03.25
Tangible Assets								
Computer	3.93	—	3.93	3.71	0.11	3.82	0.11	0.22
Furniture & Fixtures	0.05	—	0.05	0.01	0.02	0.02	0.03	0.04
Office Equipment	0.04	—	0.04	0.01	0.02	0.03	0.01	0.03
Intangible Assets								
Film & T.V. Software	41.25	—	41.25	41.25	—	41.25	—	—
Channel Fees	10.00	—	10.00	9.91	0.05	9.97	0.03	0.09
TOTAL	55.27	—	55.27	54.89	0.19s	55.09	0.18	0.38

Previous Year	GROSS BLOCK			DEPRECIATION			NET BLOCK	
PARTICULARS	AS AT 01.04.24	ADD/DED DURING	AS AT 31.03.25	UPTO 01.04.24	FOR THE YEAR	AS AT 31.03.25	AS AT 31.03.25	AS AT 31.03.24
Tangible Assets								
Computer	3.93	—	3.93	3.58	0.13	3.71	0.22	0.35
Furniture & Fixtures	0.05	—	0.05	—	—	0.01	0.04	0.05
Office Equipment	0.04	—	0.04	0.01	0.01	0.01	0.03	0.03
Intangible Assets								
Film & T.V. Software	41.25	—	41.25	41.25	—	41.25	—	—
Channel Fees	10.00	—	10.00	9.91	—	9.91	0.09	0.09
TOTAL	55.27	—	55.27	54.75	0.15	54.89	0.38	0.52

	As At 31st March, 2026	As At 31st March, 2025
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Note 3. Inventories

Stock in Trade	287.79	287.79
	287.79	287.79

Note 4. Trade Receivables

(Unsecured Considered Good)

Outstanding for a period exceeding Six Month	68.31	67.77
Other	—	—
	68.31	67.77





Notes to Financial Statements as at and for the year ended March 31, 2026

Trade Receivables Ageing Schedule

(Amount in Lakhs)

Particulars	As at March 31, 2026					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	0.59	-	50.45	-	17.26	68.31
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables – considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-
TOTAL	0.59	-	50.45	-	17.26	68.31

Particulars	As at March 31, 2025					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	-	44.83	5.69	-	17.25	67.77
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables – considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-
TOTAL	-	44.83	5.69	-	17.25	67.77

	As At 31st March, 2026	As At 31st March, 2025
Note 5. Cash and Cash Equivalents		
Cash on Hand	0.33	0.25
Balances with Scheduled Bank	0.38	0.18
	0.71	0.43
Note 6. Loans & Advances		
(Unsecured, Considered Good)		
Balance with Revenue Authorities	—	4.43
GST Receivable	2.57	0.84
Loans	—	—
		5.28
Note 7. Other Current Assets		
Security Deposit	1.00	1.00
Prepaid Expenses	—	—
	1.00	1.00





Notes to Financial Statements as at and for the year ended March 31, 2026

(Amount in Lakhs)

	As At 31st March, 2026	As At 31st March, 2025
Note 8. Equity Share Capital		
Authorised		
30,00,00,000 Equity Shares (Previous Year: 30,00,00,000)	3,000.00	3,000.00
Par Value of Each Equity Share is Re.1/-		
Issued, Subscribed and Fully Paid up		
3,05,70,969 Equity Shares (Previous Year: 3,05,70,969)	305.71	305.71
Par Value of Each Equity Share is Re.1/-		
	305.71	305.71

A. Reconciliation of the Number of Shares

Equity Shares	At the End of 31.03.2026 No.	At the End of 31.03.2026 Amount	At the End of 31.03.2025 No.	At the End of 31.03.2025 Amount
Balance as at the beginning of the year	3,05,70,969	305.71	3,05,70,969	305.71
Balance as at the end of the year	3,05,70,969	305.71	3,05,70,969	305.71

B. Details of Equity Shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of Shareholder	At the End of 31.03.2026 No.	% of Holding	At the End of 31.03.2025 No.	% of Holding
Visagar Financial Services Ltd.	41,30,850	13.51	41,30,850	13.51
RRP Management Services Pvt. Ltd.	28,05,000	9.18	28,05,000	9.18
Syrupy Trading Private Limited	25,59,199	8.37	—	—
PMC Fincorp Limited	23,65,000	7.74	13,75,000	4.50
Total	1,18,60,049	38.80	83,10,850	27.19

C. Terms/ Rights Attached to the Equity Shares

Company has only one class of issued equity shares having a face value of Rs. 1/- per equity share. Each equity share holder is entitled to one vote per share held. The dividend proposed by the Board of Directors is subject to approval of the share holders in the ensuing Annual General Meeting except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholdings.

D. Shareholding of Promoters

Shares held by Promoters at the end of the year		As at March 31, 2026		As at March 31, 2025		% Change During the Year
S. No.	Promoter Name	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
1	RRP Management Services (P) Ltd.	2805000	9.18	2805000	9.18	—
2	Prabhat Management Services (P) Ltd.	—	—	990000	3.23	-3.23*
3	PMC Fincorp Limited	2365000	7.74	1375000	4.50	3.23*
4	Bimla Ramkishore Gupta	275	0.00	275	0.00	—
	Total	5170275	16.91	5170275	16.91	—

*The percentage change in shareholding of Prabhat Management Services (P) Ltd. and PMC Fincorp Ltd. is due to acquisition/disposal of shares through off-market transactions.



Notes to Financial Statements as at and for the year ended March 31, 2026

Note 9. OTHER EQUITY

(Amount in Lakhs)

	Reserve & Surplus		
	Securities Premium Reserve	Retained Earnings	Total
Balance as at 1st April, 2025	64.72	(82.52)	(17.80)
Loss for the year	—	(26.64)	(26.64)
Adjustments for previous years	—	(1.43)	(1.43)
Other Comprehensive Income for the year	—	—	—
Total Comprehensive Income for the year	—	(28.07)	(28.07)
Balance as at 31st March, 2026	64.72	(110.59)	(45.87)
Balance as at 1st April, 2024	64.72	(67.24)	(2.52)
Loss for the year	—	(15.28)	(15.28)
Adjustments for previous years	—	—	—
Other Comprehensive Income for the year	—	—	—
Total Comprehensive Income for the year	—	(15.28)	(15.28)
Balance as at 31st March, 2025	64.72	(82.52)	(17.80)

	As At 31st March, 2026	As At 31st March, 2025
Note 10. Financial Liabilities		
Borrowings	—	—
	—	—
Note 11. Other Non-Current Liabilities		
Other Payable	—	—
Provision for Tax	—	—
	—	—
Note 12. Trade Payables		
Due to Micro and Small Enterprises	—	—
Due to Others	34.92	37.38
	34.92	37.38

Trade Payables Ageing Schedule

Particulars	Outstanding for following periods from due date of payment				
	Less than - 1 year	1-2 years	2-3 years	More than 3 years	Total
As at March 31, 2026					
(i) Outstanding dues of MSME	-	-	-	-	-
(ii) Outstanding dues of Others	1.52	33.40	-	-	34.92
(iii) Disputed Dues - MSME	-	-	-	-	-
(iii) Disputed Dues - Others	-	-	-	-	-
TOTAL	1.52	33.40	-	-	34.92

Particulars	Outstanding for following periods from due date of payment				
	Less than - 1 year	1-2 years	2-3 years	More than 3 years	Total
As at March 31, 2025					
(i) Outstanding dues of MSME	-	-	-	-	-
(ii) Outstanding dues of Others	37.38	-	-	-	37.38
(iii) Disputed Dues - MSME	-	-	-	-	-
(iii) Disputed Dues - Others	-	-	-	-	-
TOTAL	37.38	-	-	-	37.38



Notes to Financial Statements as at and for the year ended March 31, 2026

(Amount in Lakhs)

	As At 31st March, 2026	As At 31st March, 2025
Note 13. Other financial liabilities		
Duties & Taxes	0.53	0.43
	0.53	0.43
Note 14. Other Current Liabilities		
Salary Payable	1.48	1.88
Audit Fee Payable	0.54	1.19
Short Terms Advances from Promoters	63.20	33.80
	65.22	36.87
Note 15. Deferred Tax Asset		
Opening Balance	0.03	0.03
Deferred tax Asset	—	—
	0.03	0.03
	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Note 16. Revenue from Operations		
Sales	—	124.80
Other Operating Income	—	—
	—	124.80
Note 17. Other Income		
Other Income	0.26	0.30
	0.26	0.30
Note 18. Purchase of Stock In Trade		
Purchases	—	115.00
	—	115.00
Note 19. Change in Inventories of Stock-In-Trade		
Inventory at the Beginning	287.79	287.79
Inventory at the End	287.79	287.79
	—	—
Note 20. Employees Benefit Expenses		
Salaries and Bonus	6.96	6.96
Staff Welfare	0.20	0.10
Remuneration/Sitting Fees to Director	—	—
	7.16	7.06
Note 21. Depreciation and Amortisation Expense		
Depreciation and Amortisation Expense	0.11	0.15
Adjustment for earlier years	0.08	—
	0.19	0.15



Notes to Financial Statements as at and for the year ended March 31, 2026

(Amount in Lakhs)

	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Note 22. Other Expenses		
Audit Fee	0.50	0.85
Advertisement Expenses	0.34	0.25
Misc. Expenses	0.00	0.01
Board Meeting Fee	0.90	1.20
BSE Annual Fee	3.25	3.75
BSE Charges	3.00	—
Custodian Charges	1.86	1.72
Computer & Software Maintenance Expenses	—	0.08
Conveyance Expenses	0.05	0.04
Electricity Expenses	0.27	0.36
Office Expenses	0.75	0.67
Interest on TDS	—	0.01
Legal & Professional Charges	2.57	4.09
Office Rent	4.20	3.80
Postage Expenses	0.04	0.04
Printing & Stationery Expenses	0.03	0.03
ROC Fee	0.12	0.03
Registrar & Agent Fee	1.66	1.24
	19.55	18.17

Note 23. Earning Per Share

Basis for Calculation of Basic and Diluted Earnings per Share is as under:

Loss for the year (Rs.)	(26.64)	(15.28)
Weighted Average Number of Equity Shares (Nos.)	3,05,70,969	3,05,70,969
Face Value of each Equity Share (Rs.)	1	1
Basic and Diluted Earning Per Equity Share (Rs.)	(0.09)	(0.05)

24. Additional Disclosure Requirements

(i) Relationship With Struck Off Companies

The Company has not entered into any transactions with struck off companies.

(ii) Registration of Charges or Satisfaction With Registrar of Companies (ROC)

There are no charges or satisfaction yet to be registered with ROC beyond the statutory period.

(iii) Compliance With Number of Layers of Companies:

The Clause (87) of Section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable to the Company.

(iv) Utilization of Borrowed Funds and Share Premium

(A) The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:



(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

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

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

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

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

(v) Undisclosed Income

The Company has disclosed all its Income appropriately and in the ongoing Tax Assessments as well there has not been any such undisclosed income recognised by the relevant tax authorities.

(vi) Details of Crypto Currency or Virtual Currency

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(vii) Disclosure of Benami Property

The Company does not possess any benami property under the Benami Transactions (Prohibition) Act, 1985 and rules made thereunder.

(viii) Disclosure of Borrowings

The Company does not have any borrowings from banks and financial institutions during the year and as at March 31, 2025.

(ix) Wilful Defaulter

The Company has not been declared as Wilful Defaulter by any Bank or Financial Institution or other Lender.

(x) Title Deeds of Immovable Properties not held in Name of the Company

Title deeds of immovable properties (including properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) are not held in the name of the company.

(xi) Revaluation of Property, Plant and Equipment

No Property, Plant and Equipment is revalued by company during the year.

(xii) Revaluation of Intangible Asset

No Intangible asset is revalued by company during the year.

(xiii) Investment in property

No investment property is held by the company as at Balance sheet date.

(xiv) Disclosure on Loans and Advances

The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, to promoters, directors, KMPs and the related parties (as defined under the Companies Act, 2013), either severally or jointly with any other person.



25. Ratio Analysis and its elements

Ratio	Numerator	Denominator	As at March 31, 2026	As at March 31, 2025	% change during the year	Reason for Variances
Current ratio (in times)	Total current assets	Total current liabilities	357.88%	484.91%	-26.20%	Due to increase current liabilities
Debt-Equity ratio (in times)	Total Debt	Total shareholders fund	0.00%	0.00%	0.00%	NA
Debt service coverage ratio (in times)	Earning for Debt Service	Debt service	0.00%	0.00%	0.00%	NA
Return on equity ratio (in %)	Profit for the year	Average Total shareholders fund	-10.25%	-5.31%	93.22%	Due to increase in loss for the year
Inventory turnover ratio (in times)	Net Sales	Average inventory	0.00%	43.37%	0.00%	NA
Trade receivables turnover ratio (in times)	Net credit Sales	Average trade receivables	0.00%	184.15%	0.00%	NA
Trade payables turnover ratio (in times)	Total Purchases	Average trade payables	0.00%	161.55%	0.00%	NA
Net capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities)	0.10%	43.50%	-99.77%	Due to decrease in revenue from operations
Net profit ratio (in %)	Profit for the year	Revenue from operations	-10161.57%	-12.21%	83120.57%	Due to decrease in revenue from operations and loss for the year
Return on capital employed (in %)	Profit before tax and finance costs	Total assets- total current liabilities	-10.25%	-5.30%	93.26%	Due to decrease in revenue from operations and loss for the year
Return on investment (in %)	Income generated from invested funds	Average invested funds	-7.39%	-4.17%	75.42%	Due to decrease in revenue from operations and loss for the year





26. Related Party Disclosures

Name of Related Parties in Transactions with Company and description of Relationship

Key Managerial Personnel (KMP):

Mr. Surendra Ramkishore Gupta - Managing Director
Ms. Kirti Vishnu Tiwari - Executive Director/CEO/CFO
Ms. Raksha Kumari - Company Secretary/Compliance Officer

Non-Executive/Independent Directors

Mr. Prabhat Modi - Non-Executive/Non-Independent Director (w.e.f. 13-03-2026)
Mr. Nitesh Singh - Independent Director
Ms. Priyanka Singh - Independent Directors

Other Related Party:

PMC Fincorp Limited - Promoter Company
Anjaneya Telefilms Pvt. Ltd. - Related to Managing Director

Particulars of transaction entered into with Related Parties for the Year Ended March 31, 2026

(₹ in lakhs)

Sr. No.	Name of the Related Party	Nature of Transaction	F.Y. 2025-26	F.Y. 2024-25
1.	PMC Fincorp Limited	Short Term Advances	33.80	11.00
		Taken	31.40	22.80
		Repaid	2.00	—
		Interest Paid/Payable	—	—
2.	Anjaneya Telefilms Pvt. Ltd.	Sundry Debtors	5.69	5.69
		Taken	—	—
		Repaid	—	—
		Interest Paid/Payable	—	—
3.	Surendra Ramkishore Gupta	Remuneration	—	—
		Expenses	—	—
4.	Kirti Vishnu Tiwari	Remuneration	1.20	1.20
5.	Mohit Jain	Remuneration	1.20	1.20
6.	Prabhat Modi	Remuneration	—	—
7.	Raksha Kumari	Remuneration	2.16	2.16
8.	Nitesh Singh	Sitting Fees	0.45	0.60
9.	Priyanka Singh	Sitting Fees	0.45	0.60

Details of Balances of Related Party Outstanding as at March 31, 2026

Sr. No.	Name of the Related Party	Nature of Transaction	F.Y. 2025-26	F.Y. 2024-25
1.	PMC Fincorp Limited	Short Term Advances	63.20	33.80
		Interest Payable	—	—
2.	Anjaneya Telefilms Pvt. Ltd.	Sundry Debtors	5.69	5.69
		Interest Payable	—	—
3.	Kirti Vishnu Tiwari	Remuneration	0.30	0.60
4.	Mohit Jain	Remuneration	—	0.60
5.	Prabhat Modi	Remuneration	—	—
6.	Raksha Kumari	Remuneration	0.18	0.18
7.	Nitesh Singh	Sitting Fees	0.40	0.15
8.	Priyanka Singh	Sitting Fees	0.40	0.15



27. In accordance with Accounting Standard Ind AS 108 'Operating Segment' the Company has only one reportable business segment and have only one reportable geographic segment in India.

28. Capital Risk Management:

The Company aim to manages its capital efficiently so as to safeguard its ability to continue as a going concern and to optimise returns to our shareholders.

The capital structure of the Company is based on management's judgement of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. We consider the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders or issue new shares.

The Company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain investor, creditors and market confidence and to sustain future development and growth of its business. The Company will take appropriate steps in order to maintain, or if necessary adjust, its capital structure.

29. **Contingent Liabilities:** Rs. 75,93,600/- (Previous Year Rs. 75,93,600/-)

30. Financial risk management objectives and policies

The Company's principal financial liabilities comprise trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include loans, trade and other receivables, and cash and cash equivalents that derive directly from its operations.

The Company's activities expose it to a variety of financial risks: market risk, credit risk and liquidity risk. The Company's focus is to foresee the unpredictability of financial markets and seek to minimize potential adverse effects on its financial performance.

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risk, such as equity price risk and commodity risk.

Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables and deposits to landlords) and from its financing activities. The Company generally doesn't have collateral.

Trade Receivables and Security Deposits

Customer credit risk is managed by business through the Company's established policy, procedures and control relating to customer credit risk management. Credit quality of each customer is assessed and credit limits are defined in accordance with this assessment. Outstanding customer receivables and security deposits are regularly monitored.

Liquidity Risk

The company's principal source of liquidity is cash and cash equivalents and the cash flow that is generated from operations. The company has no outstanding bank borrowings. Accordingly, no liquidity risk is perceived

31. Certain Balances of parties under sundry debtors, creditors, loans and advances are subject to confirmations/reconciliation.

32. There was no expenditure/earning in Foreign Currency during the year.

For BHATTER & ASSOCIATES

Chartered Accountants
Firm Registration No.131411W

FOR FILMCITY MEDIA LIMITED

GOPAL BHATTER

Partner

Membership No.: 411226

SURENDRA R GUPTA

Managing Director

DIN: 00778018

KIRTI VISHNU TIWARI

Director/CFO/CEO

DIN: 09686224

Place: Mumbai

Date: 21-05-2026

RAKSHA KUMARI

Company Secretary

M.No.: A46084



FILMCITY MEDIA LIMITED

CIN: L99999MH1994PLC077927

Regd. Office: A/511, Royal Sands Chs Ltd., Shastri Nagar, Andheri West, Mumbai - 400053

Email Id: filmcitym@gmail.com Website: www.filmcitym.com

Form No. MGT-11 PROXY FORM

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

**32nd ANNUAL GENERAL MEETING
TUESDAY, SEPTEMBER 29, 2026 AT 11.00 A.M.**

I/We _____ R/o _____
_____ being a Member/ Members of **FILMCITY MEDIA LIMITED**, hereby appoint Mr./ Mrs. _____ failing him/ her Mr./ Mrs. _____ R/o _____

as my/ our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 32nd Annual General Meeting of the members of the Company, to be held on Tuesday, September 29, 2026 at 11.00 a.m. at A/511, Royal Sands Chs Ltd., Shastri Nagar, Andheri West, Mumbai - 400053 and at any adjournment thereof in respect of such Resolutions listed overleaf/annexed.

Signed on this _____ Day of September, 2026

Signature :

Address :

Folio No. :

No. of Equity Shares held :

Affix a
1 Rupee
Revenue
Stamp

Notes:

1. Any Member entitled to attend and vote at the Meeting is entitled to attend and either vote in person or by Proxy and the proxy need not be a Member.
2. Proxy form duly signed across Revenue Stamp of Re. 1.00 should reach the Company's Registered Office not less than 48 hours before the time for holding the aforesaid meeting. The Proxy need not be a Member of the Company.

S. No.	RESOLUTIONS	OPTIONAL*	
		FOR	AGAINST
Ordinary Business			
1.	To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the reports of the Board of Directors and Auditors thereon		
2.	To Appoint a Director in place of Ms. Kirti Vishnu Tiwari (DIN: 09686224), who retires by rotation at this Annual General Meeting and being eligible offers herself for Reappointment.		
Special Business			
3.	Change of Name of the Company		
4.	Appointment of Ms Shivi Jindal (DIN: 07625672) as Independent Director of the Company		
5.	Appointment of Ms. Iti Goel (DIN: 11875409) as Independent Director of the Company		

Signed this day of September, 2026

Signature of Shareholder

Address :

Folio No. :

No. of Equity Shares held :

Affix a
1 Rupee
Revenue
Stamp

Notes:

1. This form of proxy in order to be effective should be duly completed and deposited at the Office of the Company, not less than 48 hours before the commencement of the meeting.
2. For the Resolutions, Explanatory Statements and Notes, please refer to the Notice of 32nd Annual General Meeting and Notice.
3. *It is optional to put (√) in the appropriate column against the Resolutions indicated in the Box. If you leave the "FOR" or "AGAINST" columns BLANK in all or any of resolutions, your Proxy will be entitled to vote in the manner as he / she thinks appropriate.
4. Please complete all details including details of member(s) & as in the above box before submission.

FILMCITY MEDIA LIMITED

CIN: L99999MH1994PLC077927

Regd. Office: A/511, Royal Sands Chs Ltd., Shastri Nagar, Andheri West, Mumbai - 400053

Email Id: filmcitym@gmail.com Website: www.filmcitym.com

ATTENDANCE SLIP

**32nd ANNUAL GENERAL MEETING
TUESDAY, SEPTEMBER 29, 2026 AT 11.00 A.M.
at A/511, Royal Sands Chs Ltd., Shastri Nagar,
Andheri (West), Mumbai – 400 053**

Members are requested to bring copy of Annual Report, Notice along with them to the Annual General Meeting. Please complete this Attendance Slip and hand-over at the Entrance. Only Members or their Proxies are entitled to be present at the Meeting.

Name of the Shareholder :

Ledger Folio No. :

Address :

No. of Shares held :

Name of the Proxy :

I/ We hereby record my/ our presence at the Annual General Meeting of the Company.

Place :

Dated :

Member's / Proxy's Signature

FILMCITY MEDIA LIMITED

CIN: L99999MH1994PLC077927

Regd. Office: A/511, Royal Sands Chs Ltd., Shastri Nagar,
Andheri West, Mumbai - 400053

Email Id: filmcitym@gmail.com Website: www.filmcitym.com