

## NOTICE TO THE SHAREHOLDERS

Notice is hereby given that the 5<sup>th</sup> Annual General Meeting of the Shareholders of Onesource Techmedia Limited will be held on Thursday, 30<sup>th</sup> May 2013 at 10.00 A.M. at 2 C Ram Mansion, 367 Pantheon Road, Egmore, Chennai 600 008 to transact the following business:

### ORDINARY BUSINESS


1. To receive, consider and adopt the audited accounts for the year ended 31<sup>st</sup> March 2013 along with notes and schedules thereon as on that date and the reports of Directors and Auditors thereon.
2. To appoint a Director in place of Mr. Baskaran Sathya Prakash, Director of the company who retires by rotation and being eligible offers himself for re-appointment.
3. To reappoint Auditors and fix their remuneration.

To Consider and if thought fit to pass with or without modification, the following resolution as an ordinary Resolution:

“RESOLVED THAT M/s. N. Kanodia & Co., Chartered Accountants, be and is hereby reappointed as auditors of the Company to hold office from the conclusion of this meeting until the conclusion of next Annual General Meeting and that the Board of Directors be and is hereby authorized to fix their remuneration.”

Place: Chennai  
Date: 29-04-2013

By Order of the Board  
For ONESOURCE TECHMEDIA LTD.

  
S G F Melkha Singh  
Director

## NOTES

1. The Register of Members will be closed from the 27<sup>th</sup> May 2013 to 30<sup>th</sup> May, 2013 (both days inclusive), for the purpose of Annual General Meeting.
2. A Member entitled to attend and vote at the meeting is entitled to appoint a Proxy to attend and vote on his behalf. A Proxy need not be a Member of the Company. Proxy forms in order to be effective must be received at Registered Office of the company situated at 2 C Ram Mansion, 367 Pantheon Road, Egmore, Chennai 600 008, 48 hours before this Annual General Meeting.
3. Members are requested to bring their copies of the Report and Accounts to the Meeting.
4. The Members are requested to intimate the Company regarding any change of their address immediately to the Registered Office quoting their Folio Number.
5. A copy of all the documents referred to in the accompanying explanatory statement are open to inspection at the Registered Office of the Company on all working days except holidays between 11.00 a.m. to 1.00 p.m. up to the date of AGM.
6. Members are requested to affix their signatures at the space provided on the Attendance Slip annexed to the Proxy Form and hand over the Slip at the entrance to the place of the Meeting.
7. Corporate members intending to send their authorized representatives are requested to send a duly certified copy of the Board Resolution authorizing their representatives to attend and vote at the AGM.

**ONESOURCE TECHMEDIA LIMITED**  
**2C RAM MANSION, NO. 367 PANTHEON ROAD, EGMORE, CHENNAI - 600008**

**DIRECTOR'S REPORT**

**TO THE MEMBERS**

Gentlemen,

Your Directors have pleasure to submit the Annual Report together with the Statement of Accounts for the Year ended as on 31st March, 2013.

**FINANCIAL HIGHLIGHTS:**

Financial Results of the Company for the year ended stands as under:

Particulars	(Rs.)	
	Current Year	Previous Year
Profit before Tax	8,68,416	4,10,613
Less : Provision for Taxation	2,61,000	89,490
Less: Deferred Tax	-	(7,899)
Profit after Tax	6,07,416	3,29,022
Add: Balance Brought Forward From P/Year	6,42,504	3,13,482
<b>Balance transfer to Balance Sheet:</b>	<b>12,49,920</b>	<b>6,42,504</b>

Your Directors are hopeful of achieving better results during the year.

**DIVIDEND:**

Your Directors do not recommended any dividend for the year.

**CONSERVATION OF ENERGY:**

Your Company not being a manufacturing Company has not consumed energy Conservation and additional investment was made for reduction of energy, Consumption.

**TECHNOLOGY:**

No Comment is made on technology absorption considering the nature of activities undertaken by your Company during the year under review.

**FOREIGN EXCHANGE:**

The Company has no Foreign Exchange income of outflow during the year under review.

**AUDITORS:**

*M/s. N. Kanodia & Co., Chartered Accountants*, offers themselves as eligible to be re-appointed as the statutory auditors.

**EMPLOYEES:**

In accordance with the requirements of section 217 (2A) of the Companies Act 1956.

**SECRETARIAL COMPLAINE:**

A Compliance Certificate under section 383 A the companies act' 1956 from a Practicing Company Secretary is enclosed herewith this report.

**DIRECTORS, RESPONSIBILITY STATEMENT U/S. 217(2AA) OF THE COMPANIES ACT, 1956.**

That in the preparation of the annual accounts, the applicable accounting standards had been followed alongwith the proper explanation relating to material departures.

That the Directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the company for that period.

That the Directors had taken Proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and of preventing or detecting fraud and other irregularities.  
That the directors had prepared the annual accounts on a going concern basis.

**ACKNOWLEDGEMENT:**

The Board Express its sincere gratitude to the share holders, bankers and client for their continued support. The Board also whole heartedly acknowledges with thanks the dedicated efforts of all the staffs and employees of the Company.

On behalf of the Board

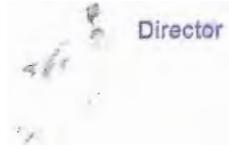
For, **Onesource Techmedia Limited**

**For ONESOURCE TECHMEDIA LTD.**

  
DIRECTOR

Place: Chennai

Date:

  
Director

**AUDIT REPORT**

To the Members of **M/s. Onesource Techmedia Limited** :

We have audited the accompanying financial statements of **M/s. Onesource Techmedia Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2013, and the Statement of Profit and Loss for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards referred to in sub-section (3C) of section 211 of the Companies Act, 1956 ("the Act"). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

- a) in the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2013;
- b) in the case of the Statement of Profit and Loss, of the profit/ loss for the year ended on that date;
- c) in the case of the Cash Flow Statement, of the cash flows for the year ended on that date.



## **N. KANODIA & CO.**

Chartered Accountants

43, Dobson Road  
Howrah - 711101  
Mob. : +91 9831461765  
E-mail : nikunjanodia@hotmail.com

1. As required by the Companies (Auditor's Report) Order, 2003 ("the Order") issued by the Central Government of India in terms of sub-section (4A) of section 227 of the Act, we give in the Annexure a statement on the matters specified in paragraphs 4 and 5 of the Order.
2. As required by section 227(3) of the Act, we report that:
  - a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b) in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books
  - c) the Balance Sheet and the Statement of Profit and Loss dealt with by this report are in agreement with the books of account.
  - d) in our opinion, the Balance Sheet and the Statement of Profit and Loss comply with the Accounting Standards referred to in subsection (3C) of section 211 of the Companies Act, 1956;
  - e) on the basis of written representations received from the directors as on March 31, 2013, and taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2013, from being appointed as a director in terms of clause (g) of sub-section (1) of section 274 of the Companies Act, 1956.
  - f) Since the Central Government has not issued any notification as to the rate at which the cess is to be paid under section 441A of the Companies Act, 1956 nor has it issued any Rules under the said section, prescribing the manner in which such cess is to be paid, no cess is due and payable by the Company.

For N. Kanodia & Co.  
**Chartered Accountants**  
FRN: 327668E

*Nikunj Kanodia*

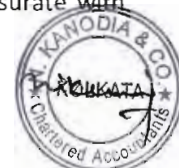


Nikunj Kanodia  
**Proprietor**  
Membership No. : 069995  
Place: Chennai  
Date: 28th April 2013

**The annexure referred to in paragraph 1 of the our report of even date to the members of M/s. Onesource Techmedia Limited on the accounts of the company for the year ended 31<sup>st</sup> March, 2013.**

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

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.  
  
(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification.  
  
(c) In our opinion and according to the information and explanations given to us, no fixed asset has been disposed during the year and therefore does not affect the going concern assumption.
2. (a) As explained to us, inventories have been physically verified during the year by the management at reasonable intervals.  
  
(b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.  
  
(c) In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
3. (a) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956. Consequently, the provisions of clauses iii (b), iii(c) and iii (d) of the order are not applicable to the Company.  
  
(e) According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not taken loans from companies, firms or other parties listed in the register maintained under Section 301 of the Companies Act, 1956. Thus, sub clauses (f) & (g) are not applicable to the company.
4. In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with



## **N. KANODIA & CO.**

Chartered Accountants

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the size of the company and the nature of its business, for the purchase of inventories & fixed assets and payment for expenses & for sale of goods. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.

5. According to the information and explanations provided by the management, we are of the opinion that the particulars of contracts or arrangements referred to in section 301 of the Companies Act, 1956 that need to be entered into the register maintained under section 301 have been so entered.
6. The Company has not accepted any deposits from the public covered under section 58A and 58AA of the Companies Act, 1956.
7. As per information & explanations given by the management, the Company has an internal audit system commensurate with its size and the nature of its business.
8. To the best of our knowledge and as explained, the Company is not in the business of sale of any goods. Therefore, in our opinion, the provisions of clause 4(viii) of the Order are not applicable to the Company.
9. (a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education and protection fund, employees' state insurance, income-tax, sales-tax, wealth-tax, service tax, customs duty, excise duty, cess and other material statutory dues applicable to it.  
  
(b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, investor education and protection fund, employees' state insurance, income-tax, wealth-tax, service tax, sales-tax, customs duty, excise duty cess and other material statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.
10. The Company does not have any accumulated loss and has not incurred cash loss during the financial year covered by our audit. However, there was cash loss in the immediately preceding financial year.
11. Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.
12. According to the information and explanations given to us, the Company has not granted loans and advances on the basis of security by way of pledge of shares, debentures and other securities.





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13. The Company is not a chit fund or a nidhi /mutual benefit fund/society. Therefore, the provision of this clause of the Companies (Auditor's Report) Order, 2003 (as amended) is not applicable to the Company.
14. According to information and explanations given to us, the Company is trading in Shares, Mutual funds & other Investments. Proper records & timely entries have been maintained in this regard & further investments specified are held in their own name.
15. According to the information and explanations given to us, the Company has not given any guarantees for loan taken by others from a bank or financial institution.
16. Based on our audit procedures and on the information given by the management, we report that the company has not raised any term loans during the year.
17. Based on the information and explanations given to us and on an overall examination of the Balance Sheet of the Company as at 31<sup>st</sup> March, 2013, we report that no funds raised on short-term basis have been used for long-term investment by the Company.
18. Based on the audit procedures performed and the information and explanations given to us by the management, we report that the Company has not made any preferential allotment of shares during the year to parties or companies covered in the register maintained under section 301 of the Companies Act, 1956.
19. The Company has no outstanding debentures during the period under audit.
20. The Company has not raised any money by public issue during the year.
21. Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.

For N. Kanodia & Co.  
Chartered Accountants  
FRN: 327668E

*Nikunj Kanodia*



Nikunj Kanodia  
Proprietor  
Membership No. : 069995  
Place: Chennai  
Date: 28th April 2013

**ONESOURCE TECHMEDIA LIMITED**

**2C RAM MANSION, NO. 367 PANTHEON ROAD, EGMORE, CHENNAI - 600008**

**BALANCE SHEET AS AT 31ST MARCH 2013**

PARTICULARS	Note No.	31.03.2013	31.03.2012
		Rs.	Rs.
<b>EQUITY AND LIABILITIES</b>			
<b>SHAREHOLDERS' FUNDS</b>			
Share Capital	2	4,49,25,000	1,49,75,000
Reserves and Surplus	3	1,83,24,920	4,76,67,504
		<b>6,32,49,920</b>	<b>6,26,42,504</b>
<b>NON-CURRENT LIABILITIES</b>			
Deferred tax Liability	4	3,555	3,555
		<b>3,555</b>	<b>3,555</b>
<b>CURRENT LIABILITIES</b>			
Trade Payables	5	4,55,000	25,000
Short-Term Provision	6	2,61,000	89,490
		<b>7,16,000</b>	<b>1,14,490</b>
<b>TOTAL</b>		<b>6,39,69,475</b>	<b>6,27,60,549</b>
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Fixed Assets	15	9,04,456	10,80,313
Non-Current Investments	7	2,39,03,720	-
Long Term Loans & Advances	8	2,69,00,000	-
Other Non-Current Assets	9	43,15,349	42,53,619
		<b>5,60,23,524</b>	<b>53,33,932</b>
<b>CURRENT ASSETS</b>			
Inventories	10	-	5,04,83,371
Trade Receivables	11	-	7,00,000
Cash & Cash Equivalents	12	6,76,307	6,18,335
Short Term Loans & Advances	13	30,00,000	53,33,825
Other Current Assets	14	42,69,643	2,91,086
		<b>79,45,950</b>	<b>5,74,26,617</b>
<b>TOTAL</b>		<b>6,39,69,475</b>	<b>6,27,60,549</b>
Summary of Significant Accounting Policies	1		

AS PER OUR REPORT OF EVEN DATE

FOR N. KANODIA & CO.  
Chartered Accountants

*Nikunj Kanodia*

NIKUNJ KANODIA  
Proprietor  
M. No : 069995  
FRN. 327668E



FOR ONESOURCE TECHMEDIA LIMITED

For ONESOURCE TECHMEDIA LTD.

*High*  
DIRECTOR

*B. Sathya Prasad*  
DIRECTOR

Place : CHENNAI  
Date : 28th April 2013

Place : CHENNAI  
Date : 28th April 2013

**ONESOURCE TECHMEDIA LIMITED**

**2C RAM MANSION, NO. 367 PANTHEON ROAD, EGMORE, CHENNAI - 600008**

**STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH, 2013**

Particulars	Note No.	31.03.2013	31.03.2012
		Rs.	Rs.
<b>INCOME</b>			
<b>Revenue From Operations</b>			
Sale of Shares/Securities held as Stock-in-Trade		4,86,06,771	56,30,236
Media Income		7,60,000	-
Profit from Crossroads Entertainment		-	4,17,913
<b>Other Income</b>	16	6,78,060	6,64,571
<b>TOTAL INCOME</b>		<b>5,00,44,831</b>	<b>67,12,720</b>
<b>EXPENSES</b>			
Purchase of Securities (Stock-in-Trade)		2,01,87,778	68,07,630
Changes in Stock-in-Trade, WIP & Finished Goods	17	2,77,98,465	(13,02,703)
Media Expenses		4,71,800	-
Employee benefit expenses	18	3,28,662	3,34,872
Administration Expenses	19	2,13,852	2,33,675
Depreciation	15	1,75,857	2,28,633
<b>TOTAL EXPENSES</b>		<b>4,91,76,415</b>	<b>63,02,107</b>
<b>PROFIT BEFORE TAXATION</b>		<b>8,68,416</b>	<b>4,10,613</b>
<b>Tax Expense</b>			
Current tax		2,61,000	89,490
Deferred tax		-	(7,899)
<b>NET PROFIT FOR THE YEAR</b>		<b>6,07,416</b>	<b>3,29,022</b>
<b>Earnings per equity share:</b>			
Basic and Diluted (Face Value of ₹ 10/- each, Previous Year ₹ 10/- each)	20	<b>0.14</b>	0.07
Summary of Significant Accounting Policies	1		

**AS PER OUR REPORT OF EVEN DATE**

**FOR N. KANODIA & CO.**  
Chartered Accountants

*Nikunj Kanodia*

**NIKUNJ KANODIA**  
Proprietor  
M. No : 069995  
FRN. 327668E



**FOR ONESOURCE TECHMEDIA LIMITED**

**For ONESOURCE TECHMEDIA LTD.**

*Hing* DIRECTOR      *B. Sathya Prasad* DIRECTOR

Place : CHENNAI  
Date : 28th April 2013

Place : CHENNAI  
Date : 28th April 2013

**ONESOURCE TECHMEDIA LIMITED**  
**2C RAM MANSION, NO. 367 PANTHEON ROAD, EGMORE, CHENNAI - 600008**  
**Statement of Cash Flow Annexed to the Balance Sheet as at 31st March 2013**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
<b>A. Cash Flow From Operating Activities</b>		
Net Profit Before Tax & Extra-Ordinary Items	8,68,416	4,10,613
<i>Adjustments for Non-Cash &amp; Non-Operating Expenses</i>		
Interest Receipts	(6,42,881)	(5,17,698)
Dividend Income	1,11,844	(1,46,873)
Depreciation	1,75,857	2,28,633
Share Issue Expenses w/off	25,600	-
Preliminary Expenses w/off	1,964	-
<b>Operating Profit Before Working Capital Changes</b>	<b>5,40,799</b>	<b>(25,325)</b>
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) in Inventories	5,04,83,371	(13,02,703)
Decrease / (Increase) in Trade Receivables	7,00,000	(7,00,000)
Decrease / (Increase) in Short Term Loans & Advances	23,33,825	(13,82,993)
Decrease / (Increase) in Other Current Assets	(39,78,557)	5,05,035
Decrease / (Increase) in Other Non Current Assets	(61,730)	27,000
Decrease / (Increase) in Long Term Loans & Advances	(2,69,00,000)	-
(Decrease) / Increase in Trade Payable	4,30,000	-
(Decrease) / Increase in Other Current Liabilities	-	(5,99,849)
(Decrease) / Increase in Short Term Provisions	1,71,510	10,945
<b>Cash Generated from Operations</b>	<b>2,37,19,219</b>	<b>(34,67,890)</b>
Income Tax Liability for the year	(2,61,000)	(89,490)
Extra-Ordinary Items	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>2,34,58,219</b>	<b>(35,57,380)</b>
<b>B. Cash Flow From Investing Activities</b>		
Decrease / (Increase) in Fixed Assets	1,75,857	(5,35,896)
Decrease / (Increase) in Current Investments	-	28,96,919
Decrease / (Increase) in Non - Current Investments	(2,39,03,720)	-
Interest Received	6,42,881	5,17,698
Adjustments for Depreciation	(1,75,857)	(2,28,633)
Dividend Receipts	(1,11,844)	1,46,873
<b>Net Cash Flow from Investing Activities</b>	<b>(2,33,72,683)</b>	<b>27,96,961</b>
<b>C. Cash Flow From Financing Activities</b>		
Share Issue Expenses written-off	(25,600)	-
Preliminary Expenses written-off	(1,964)	-
<b>Net Cash Flow from Financing Activities</b>	<b>(27,564)</b>	<b>-</b>
<b>D. Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>	<b>57,972</b>	<b>(7,60,419)</b>
<b>E. Opening Cash &amp; Cash Equivalents</b>	<b>6,18,335</b>	<b>13,78,754</b>
<b>F. Closing Cash &amp; Cash Equivalents (Note 11)</b>	<b>6,76,307</b>	<b>6,18,335</b>

Summary of Significant Accounting Policies

Note 1

We have verified the attached Cash Flow Statement of M/s. Onesource Techmedia Limited, derived from Audited Financial Statements and the books and records maintained by the Company for period ended on 31st March 2013 and found the same in agreement therewith.

AS PER OUR REPORT OF EVEN DATE  
FOR N. KANODIA & CO.  
Chartered Accountants

*Nikunj Kanodia*  
**NIKUNJ KANODIA**  
Proprietor  
M. No : 069995  
FRN. 327668E  
Place : CHENNAI  
Date : 28th April 2013



FOR ONESOURCE TECHMEDIA LIMITED

For ONESOURCE TECHMEDIA LTD.

*High B. Sathya Prasad*  
DIRECTOR DIRECTOR Director

Place : CHENNAI

Date : 28th April 2013

**ONESOURCE TECHMEDIA LIMITED**

**2C RAM MANSION, NO. 367 PANTHEON ROAD, EGMORE, CHENNAI - 600008**

**Notes forming part of the Financial Statements for the period ended 31st March, 2013**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES :**

**a. BASIS OF PREPARATION**

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) in compliance with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. The financial statements have been prepared on accrual basis under the historical cost convention. Further in view of the revised schedule VI of the Companies Act, the company has also reclassified the previous year figures in accordance with the requirements applicable for the current year

**b. GENERAL**

The company follows the accrual method of accounting. The financial statements have been prepared in accordance with the historical cost convention and in accordance with. Expenses are accounted on their accrual with necessary provision for all known liabilities and losses.

**c. USE OF ESTIMATES**

The preparation of financial statements requires estimates and assumptions to be made that affect the required amount of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Difference between the actual amounts and the estimates are recognised in the period in which the results are known/materialised.

**d. FIXED ASSETS**

Fixed assets are stated at cost including taxes, duties, freight, insurance etc. related to acquisition and installation.

**e. DEPRECIATION**

Depreciation is provided to the extent of depreciable amount on written Down Value (WDV) at the rates and manner at written down value Method Rates on pro rata basis for the additions during the year.

**f. INVENTORIES**

There are no inventories lying with the company at the end of the period. Earlier, inventories were valued at lower of Cost or NRV.

**g. REVENUE RECOGNITION**

Revenue is recognized and expenditure is accounted for on their accrual.

**h. PROVISIONS, CONTINGENT LIABILITIES & CONTINGENT ASSETS**

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are disclosed when the company has possible obligation or a present obligation and it is probable that a cash flow will not be required to settle the obligation. Contingent Assets are neither recognised nor disclosed in the financial statements.



**i. INVESTMENTS**

Investments that are readily realizable and intended to be held for not more than one year, are classified as current investments. All other investments are classified as long-term investments.

Current Investments are stated at lower of cost or market rate on individual investment basis. Long Term Investments are considered "at cost", unless there is other than temporary decline in value thereof, in which case, adequate provision is made against such diminution in the value of investments.

**j. EMPLOYEE BENEFITS**

**i. Gratuity:**

The liability for gratuity has not been provided as per the provisions of Payment of Gratuity Act, 1972 since no employee of the company is eligible for such benefits during the year.

**ii. Provident Fund:**

The provisions of the Employees Provident Fund are not applicable to the company since the number of employees employed during the year were less than the minimum prescribed for the benefits.

**iii. Leave Salary:**

In respect of Leave Salary, the same is accounted as and when the liability arises in accordance with the provision of law governing the establishment.

**k. TAXATION**

Taxes on Income are accrued in the same period as the revenue and the expenses to which they relate. Deferred tax assets are recognized to the extent there is a virtual certainty of its realization.

**l. IMPAIRMENT OF ASSETS**

As at Balance Sheet Date, the carrying amount of assets is tested for impairment so as to determine:

- a. Provision for Impairment Loss, if any, required or
- b. The reversal, if any, required of impairment loss recognized in previous periods.

Impairment Loss is recognized when the carrying amount of an asset exceeds its recoverable amount.

**m. BORROWING COST**

Borrowing cost attributable to the acquisition or construction of qualifying assets are capitalized as a part of such assets. All other borrowing costs are charged off to revenue.

A qualifying asset is an asset that necessarily requires a substantial period of time to get ready for its intended use or sale.

**n. DEFERRED REVENUE EXPENDITURE**

Miscellaneous Expenditure are written off uniformly over a period of 5 years.

**o. INCOME TAX**

Current Tax is determined as the amount of tax payable in respect of taxable income for the period. Deferred tax is recognized, subject to the prudence, of timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more periods.



**ONESOURCE TECHMEDIA LIMITED**  
2C RAM MANSION, NO. 367 PANTHEON ROAD, EGMORE, CHENNAI - 600008

Notes forming part of the Financial Statements for the period ended 31st March, 2013

**2. SHARE CAPITAL**

Particulars	31.03.2013		31.03.2012	
	Number	Rs.	Number	Rs.
<b>Authorised</b>				
Equity Shares of ₹ 10/- each (Previous Year ₹ 10/-)	75,00,000	7,50,00,000	15,00,000	1,50,00,000
<b>Issued, Subscribed &amp; Paid Up:</b>				
Equity Shares of ₹ 10/- each (Previous Year ₹ 10/-)	44,92,500	4,49,25,000	14,97,500	1,49,75,000
<b>Total</b>	<b>44,92,500</b>	<b>4,49,25,000</b>	<b>14,97,500</b>	<b>1,49,75,000</b>

Reconciliation of number of equity shares outstanding at the beginning and at the end of the period

Particulars	31.03.2013		31.03.2012	
	Nos.	Rs.	Nos.	Rs.
Shares outstanding at the beginning of the year	14,97,500	1,49,75,000	14,97,500	1,49,75,000
Add : Shares issued during the year - Bonus Issue	29,95,000	2,99,50,000	-	-
Shares outstanding at the end of the year	44,92,500	4,49,25,000	14,97,500	1,49,75,000

Aggregate Number of Bonus Shares Issued during the period of five years immediately preceding the reporting date :

Particulars	31.03.2013		31.03.2012	
	Nos.	Rs.	Nos.	Rs.
Equity Shares of ₹ 10/- each allotted as fully paid up bonus shares by capitalisation of Share Premium				
	29,95,000	2,99,50,000	-	-
<b>Total</b>	<b>29,95,000</b>	<b>2,99,50,000</b>	<b>-</b>	<b>-</b>

The company has one class of Equity shares having a par value of ₹ 10/- each. Each shareholder is eligible to one vote per share held.

In the Event of Liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Details of Share held by shareholders holding more than 5% of the aggregate shares in the company

Name of Shareholder	31.03.2013		31.03.2012	
	Nos.	%	Nos.	%
M/s. BPJ Holding Private Limited	-	-	1,30,400	8.71
M/s. Radhasoami Securities Private Limited	6,00,000	13.36	2,00,000	13.36
M/s. S K B Finance Limited	17,71,200	39.43	95,000	6.34
Mr. K K Jhunjhunwala	2,49,600	5.56	-	-
M/s. JMD Sounds Limited	-	-	2,00,000	13.36
M/s. Dixon Exports & Finance Private Limited	5,10,000	11.35	2,10,000	14.02
M/s. Asianlak Capital & Finance Limited	-	-	95,000	6.34

**3. RESERVES AND SURPLUS**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
<b>Share Premium</b>		
Opening Balance	4,70,25,000	4,70,25,000
Utilised for Issue of Fully Paid Bonus Shares	(2,99,50,000)	-
Closing Balance	1,70,75,000	4,70,25,000
<b>Surplus in Profit &amp; Loss Statement</b>		
Opening balance	6,42,504	3,13,482
Add: Net Profit for the year	6,07,416	3,29,022
Closing Balance	12,49,920	6,42,504
<b>Total</b>	<b>1,83,24,920</b>	<b>4,76,67,504</b>

**4. DEFERRED TAX LIABILITY**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Deferred Tax Liability on account of Depreciation	3,555	3,555
<b>Total</b>	<b>3,555</b>	<b>3,555</b>



**ONESOURCE TECHMEDIA LIMITED**  
**2C RAM MANSION, NO. 367 PANTHEON ROAD, EGMORE, CHENNAI - 600008**

Notes forming part of the Financial Statements for the period ended 31st March, 2013

**5. TRADE PAYABLES**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Liability for Creditors	4,25,000	-
Audit Fees Payable	30,000	25,000
<b>Total</b>	<b>4,55,000</b>	<b>25,000</b>

**6. SHORT TERM PROVISIONS**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Provision for Income Tax	2,61,000	89,490
<b>Total</b>	<b>2,61,000</b>	<b>89,490</b>

**7. NON-CURRENT INVESTMENTS**

Particulars	Nos . Of Shares	Face Value	31.03.2013	31.03.2012
			Rs.	Rs.
<b>Quoted Equity Shares (Fully Paid-Up)</b>				
Blue Circle Services Limited	300	10	24,108	-
JMD Telefilms Industries Limited	10,24,537	10	1,92,91,120	-
Pondy Oxides & Chemicals Limited	1,747	10	47,580	-
Ravi Kumar Distilleries Limited	36,000	10	4,14,574	-
RPP Infraprojects Limited	25,000	10	17,84,307	-
Unisys Softwares & Industries Limited	5,650	10	12,21,545	-
Mahindra & Mahindra Limited	45	10	39,893	-
Punjab National Bank	30	10	26,407	-
SBI	25	10	54,186	-
<b>Un-Quoted Equity Shares (Fully Paid-Up)</b>				
Carewell Industries Private Limited	98,000	10	10,00,000	-
<b>Total</b>			<b>2,39,03,720</b>	<b>-</b>

**8. LONG TERM LOANS & ADVANCES**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
<b>(a) Security Deposits</b>		
Unsecured, Considered Good		
Interest Free Refundable Deposits	2,30,00,000	-
<b>(b) Loans</b>		
Unsecured, Considered Good		
Loans to Boadies Corporates	39,00,000	-
<b>Total</b>	<b>2,69,00,000</b>	<b>-</b>

**9. OTHER NON CURRENT ASSETS**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Share Issue Expenses	76,800	1,28,000
Public Issue Expenses	6,94,653	-
Preliminary Expenses	5,896	9,824
K. Palaniswamy	30,00,000	30,00,000
Mi Contacts.Com	38,000	38,000
P. Kokilapriya	5,00,000	5,00,000
Sri Ganeshan Securities	-	5,77,795
<b>Total</b>	<b>43,15,349</b>	<b>42,53,619</b>

**10. INVENTORIES**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Stock in Trade for Securities	-	5,04,83,371
<b>Total</b>	<b>-</b>	<b>5,04,83,371</b>

**11. TRADE RECEIVABLES**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Outstanding for a period of less than six months from the date they are due for payment		
Unsecured, Considered Good	-	7,00,000
<b>Total</b>	<b>-</b>	<b>7,00,000</b>





**ONESOURCE TECHMEDIA LIMITED**

**2C RAM MANSION, NO. 367 PANTHEON ROAD, EGMORE, CHENNAI - 600008**

Notes forming part of the Financial Statements for the period ended 31st March, 2013

**12. CASH AND CASH EQUIVALENTS**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Balances with Scheduled Banks		
With HDFC Bank	6,12,440	5,47,888
With Kotak	33,169	55,164
Cash in hand	30,698	15,283
<b>Total</b>	<b>6,76,307</b>	<b>6,18,335</b>

**13. SHORT TERM LOANS & ADVANCES**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
(a) Loans		
Unsecured, Considered good	-	49,26,081
(b) Advances		
Unsecured, Considered good		
Media Advances	28,00,000	4,07,744
Others	2,00,000	-
<b>Total</b>	<b>30,00,000</b>	<b>53,33,825</b>

**14. OTHER CURRENT ASSETS**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Share Issue Expenses	25,600	-
Public Issue Expenses	1,73,663	-
Preliminary Expenses	1,964	-
ACE Enterprises	35,00,000	-
Interest Receivable	5,54,355	-
TDS Receivable	13,619	89,245
ITI Financial Services	442	1,841
Dixon Exports & Finance Private Limited	-	2,00,000
<b>Total</b>	<b>42,69,643</b>	<b>2,91,086</b>

**15. FIXED ASSETS**

Particulars	Air Conditioner (Rs.)	Laptop (Rs.)	Motor Vehicles (Rs.)	Total (Rs.)
<b>Net Block</b>				
As on 1st April 2011	49,227	76,725	4,18,465	5,44,417
Additions during the year	-	-	7,64,529	7,64,529
Depreciation during the year	(7,384)	(46,035)	(1,75,214)	(2,28,633)
<b>As at 31st March 2012</b>	<b>41,843</b>	<b>30,690</b>	<b>10,07,780</b>	<b>10,80,313</b>
Additions during the year	-	-	-	-
Depreciation during the year	(6,276)	(18,414)	(1,51,167)	(1,75,857)
<b>As at 31st March 2013</b>	<b>35,567</b>	<b>12,276</b>	<b>8,56,613</b>	<b>9,04,456</b>



**ONESOURCE TECHMEDIA LIMITED**

2C RAM MANSION, NO. 367 PANTHEON ROAD, EGMORE, CHENNAI - 600008

Notes forming part of the Financial Statements for the period ended 31st March, 2013

**16. Other Income**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Interest Receipts	6,42,881	5,17,698
Dividend Income	1,46,320	1,46,873
Loss on Sale of Investments	(1,11,844)	-
Other Income	703	-
<b>Total</b>	<b>6,78,060</b>	<b>6,64,571</b>

**17. Changes in Stock-in-Trade, WIP & Finished Goods**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Opening Stock of Securities	2,77,98,465	4,91,80,668
Less : Closing Stock of Securities	-	5,04,83,371
<b>(Increase) /Decrease</b>	<b>2,77,98,465</b>	<b>(13,02,703)</b>

**18. Employee Benefit Expenses**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Salaries & Bonus	2,66,000	2,97,334
Director's Remuneration	60,000	30,000
Staff welfare expense	2,662	7,538
<b>Total</b>	<b>3,28,662</b>	<b>3,34,872</b>

**19. Administration Expenses**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Audit Fees	20,000	15,000
Bank Charges	512	378
Conveyance Expenses	2,723	4,371
Vehicle Maintenance & Insurance	20,435	20,764
Professional Fees	31,313	21,714
Printing & Stationery	4,075	2,130
Preliminary Expenses w/off	1,964	41,830
Travelling & Boarding Charges	69,989	98,587
Filing Fees	7,164	2,710
Office Maintenance Expenses	1,392	12,388
Transaction Charges	2,665	4,385
Postage & Courier	850	1,217
Website Expenses	14,500	-
Share Issue Expenses W/Off	25,600	-
Telephone Charges	10,671	8,201
<b>Total</b>	<b>2,13,852</b>	<b>2,33,675</b>

**20. Basic & Diluted EPS**

Particulars	31.03.2013	31.03.2012
	Rs.	Rs.
Net Profit for the Current Period	6,07,416	3,29,022
Weighted Average Nos. of Shares	44,92,500	44,92,500
<b>Basic &amp; Diluted EPS</b>	<b>0.14</b>	<b>0.07</b>



**ONESOURCE TECHMEDIA LIMITED**  
**2C RAM MANSION, NO. 367 PANTHEON ROAD, EGMORE, CHENNAI - 600008**  
**Notes forming part of the Financial Statements for the period ended 31st March, 2013**

**21 Contingent Liabilities & Commitments :**

Particulars	March 31, 2013	March 31, 2012
<b>(A) Contingent Liabilities</b>		
(i) Claims against the company not acknowledged as debts	NIL	NIL
(ii) Guarantees		
(iii) Other money for which the company is contingently liable		
<b>Total (A)</b>	<b>NIL</b>	<b>NIL</b>
<b>(B) Commitments</b>		
(i) Estimated amount of contracts remaining to be executed on capital account and not provided for	NIL	NIL
(ii) Un-called liability on shares and other investments partly paid	NIL	NIL
(iii) Other commitments	NIL	NIL
<b>Total (B)</b>	<b>NIL</b>	<b>NIL</b>
<b>Total [(A)+(B)]</b>	<b>NIL</b>	<b>NIL</b>

**22 Additional Information disclosed as per Part II of The Companies Act, 1956**

Particulars	March 31, 2013	March 31, 2012
(i) Adjustment to the carrying amount of investments	NIL	NIL
(ii) Net gain/loss on foreign currency transaction and translation (other than considered as finance cost)	NIL	NIL
(iii) Value of imports calculated on CIF basis by the company during the financial year in respect of:	NIL	NIL
(iv) Expenditure in foreign currency during the financial year	NIL	NIL
(v) The amount remitted during the year in foreign currencies on account of dividends	NIL	NIL
(vi) Earnings in foreign exchange	NIL	NIL

**23 Segment Reporting**

The company is primarily engaged in the single business of Media & Event Management and there is no reportable secondary segment i.e. geographical segment. Hence, the disclosure requirement of Accounting Standard-17 "Segment Reporting" as notified by Companies (Accounting Standards) Rules, 2006 (as amended) is not applicable.

**24 Amount due from/to company /firm in which Directors are Interested :** NIL

**25 During the period, the company has entered into a Royalty Agreement with M/s. Saraa Media Works Private Limited where Mr. B. Sathya Prakash, Independent Director of the company, is also the Promoter Director in M/s. Saraa Media Private Limited, for the marketing of television/film contents owned by Saraa Media all over the world. The company has made a security deposit of Rs. 25 lakhs against the same agreement.**

Also, the company has entered into a Media Agreement with Mrs. Mala Jhunjhunwala who is a relative of the director Mr. Kishan Kumar Jhunjhunwala. The company has made an advance of Rs. 12 lakhs against the same agreement.

**26 Confirmation of balances/reconciliation of accounts pertaining to certain advances/creditors/debtors is pending as at period end. Hence, the balances have been adopted as per the books of accounts.**

**27 Previous year's figures have been regrouped wherever necessary to conform to current period's classification.**

AS PER OUR REPORT OF EVEN DATE  
 FOR N. KANODIA & CO.  
 Chartered Accountants

*Nikunj Kanodia*

NIKUNJ KANODIA  
 Proprietor  
 M. No : 069995  
 FRN. 327668E  
 Place : CHENNAI  
 Date : 28th April 2013



FOR ONESOURCE TECHMEDIA LIMITED

FOR ONESOURCE TECHMEDIA LTD.

*B. Sathya Prakash*  
 DIRECTOR DIRECTOR

Director

Place : CHENNAI  
 Date : 28th April 2013

**ONESOURCE TECHMEDIA LIMITED**  
**2C RAM MANSION, NO. 367 PANTHEON ROAD, EGMORE, CHENNAI - 600008**

Balance Sheet Abstract

<b>I.</b>	<b>Registration Details</b>		
	Registration No.	:	067982
	State Code	:	59
	Balance Sheet Date	:	31st March 2013
<b>II.</b>	<b>Capital Raised during the Year</b>		<b>(Rs.) in 000</b>
	Public Issue	:	Nil
	Rights Issue	:	Nil
	Bonus Issue	:	29,950
	Private Placement	:	Nil
<b>III.</b>	<b>Position of Mobilisation and Deployment of Funds</b>		<b>(Rs.) in 000</b>
	Total Liabilities	:	63,969
	Total Assets	:	63,969
	<b>Sources of Funds</b>		
	Paid-Up-Capital	:	44,925
	Reserve & Surplus	:	18,325
	Secured Loans	:	Nil
	UnSecured Loans	:	Nil
	<b>Application of Funds</b>		
	Net Fixed Assets	:	904
	Investments	:	23,904
	Net Current Assets	:	7,946
	Misc. Expenditure	:	979
	Accumulated Losses	:	Nil
<b>IV.</b>	<b>Performance of Company</b>		<b>(Rs.) in 000</b>
	Turnover & Other Income	:	50,045
	Total Expenditure	:	49,176
	Profit / (Loss) before Tax	:	868
	Profit / (Loss) after Tax	:	607
	Earning per share in Rs.	:	0.14
	Dividend Rate	:	Nil
<b>V.</b>	<b>Generic Name of Principal Product of the Company</b>		
	Item Code No.	:	Not Applicable
	Products Description	:	Not Applicable

FOR N. KANODIA & CO.  
Chartered Accountants

*Nikunj Kanodia*  
**NIKUNJ KANODIA**  
 Proprietor  
 M. No : 069995  
 FRN. 327668E



Place : CHENNAI  
Date : 28th April 2013

FOR ONESOURCE TECHMEDIA LIMITED

For ONESOURCE TECHMEDIA LTD.

*Shri B. Sathya Prasad*  
**DIRECTOR**      **DIRECTOR**

Place : CHENNAI  
Date : 28th April 2013