

Onesource Techmedia Limited

Eleventh Annual Report 2018-2019

Registered Office: 33/1, Wallajah Road, Chempauk, Chennai-600 002

CORPORATE PROFILE

Board of Directors

Mr. FAYAZ USMAN FAHEED DIN: 00252610	: Managing Director
Mrs. SAMIA FAHEED DIN: 02967081	: Non-Executive Director
Mr. BASKARAN SATHYA PRAKASH DIN: 01786634	: Independent Director
Mr. VASUDEVAN SRIDHARAN DIN: 07487245	: Independent Director

Key Managerial Personnel

Mrs. HEMALATHA	: Chief Financial Officer
Mrs. KANCHAN JHAWAR	: Company Secretary Cum Compliance Officer

Statutory Auditor

M/s. P. SHANMUGARAJ & CO
No. 22/50, Navallar Nagar,
Thirumanagalam road,
Anna Nagar West,
Chennai, 600040

Secretarial Auditor

JAIN SONESH & ASSOCIATES
Company Secretaries
46/1 College Road, Opp.B.E.College Main Gate,
Howrah - 711103

Registrar and Transfer Agent

PURVASHAREGISTRY (INDIA) PVT. LTD.
No-9, Shiv Shakti Industrial Estate,
Ground Floor, J. R. Boricha Marg,
Opp. Kasturba Hospital, Lower Parel,
Mumbai - 400 011
(T) (91)- 022-2301 6761 / 2301 8261
(F) (91)- 022-2301 2517
Email: purvashr@mtnl.net.in

Bankers

Yes Bank
Hdfc Bank
Axis Bank

Registered Office

33/1, Wallajah Road,
Chepauk, Chennai – 600 002
Tamil Nadu
(T) (91)- 044-28545858
Web: www.ostml.com
Email: info@ostindia.org

Annual General Meeting

Day : Monday
Date : 30.09.2019
Time : 12.30 P.M
Venue : 33/1, Wallajah Road, Chepauk,
Chennai- 600 002

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NOTICE

Notice is hereby given that 11th Annual General Meeting of the members of ONESOURCE TECHMEDIA LIMITED, will be held on Monday, 30th day of September, 2019 at 12.30 P.M. at the Registered Office of the Company situated at 33/1, Wallajah Road, Chepauk, Chennai- 600 002 to transact the following businesses:

ORDINARY BUSINESS:

Item 1: ADOPTION OF FINANCIAL STATEMENTS:

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2019 and the Reports of Board of Directors and Auditors thereon.

Item No. 2: RE-APPOINTMENT OF MRS. SAMIA FAHEED, RETIREMENT BY ROTATION:

To appoint a Director in place of Mrs. Samia Faheed (DIN: 02967081), who retires by rotation at this Annual General Meeting and being eligible has offered herself for re-appointment.

SPECIAL BUSINESS:

Item 3: CHANGE OF NAME OF COMPANY:

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

“RESOLVED THAT pursuant to the provision of Section 4, Section 13 and Section 14 of the Companies Act, 2013 (“the Act”) and all other applicable provisions if any, of the Act read with Companies (Incorporation) Rules, 2014 as amended from time to time and subject to the approval of the Central Government, consent of the members of the Company be and is hereby accorded to change the name of the Company from **“ONESOURCE TECHMEDIA LIMITED” to “SDC TECHMEDIA LIMITED”;**

RESOLVED FURTHER THAT in Clause I of Memorandum of Association, the name of the Company be changed from **“ONESOURCE TECHMEDIA LIMITED” to “SDC TECHMEDIA LIMITED”;**

RESOLVED FURTHER THAT the Name **“ONESOURCE TECHMEDIA LIMITED”** wherever it appears in the Memorandum of Association and Articles of Associations of the company be substituted by the name **“SDC TECHMEDIA LIMITED”;**

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors of the Company be and are hereby authorized, on behalf of the Company, to do all acts, deeds, matters and things as deemed necessary, proper or desirable and to sign and execute all necessary documents, applications and returns for the purpose of giving effect to the aforesaid resolution.”

Item No. 4: RE-APPOINTMENT OF MR. BASKARAN SATHYA PRAKASH AS INDEPENDENT DIRECTOR:

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 Sections 149, 150, 152 read with Schedule IV and all other applicable provisions of the Companies Act 2013 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 Companies Act, 2013 along with Regulation 16 and 17 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, Mr. Baskaran Sathya Prakash (DIN 01786634), who was appointed w.e.f 01st April, 2019 as an Independent Director of the company by the Board of Directors at their meeting held on 04th March, 2019 and who is eligible for appointment in respect of whom the Company has received a notice in writing under Section 160 of the Companies Act, 2013 from a member proposing his candidature for the office of Director, be and is hereby appointed as an Independent Director of the company to hold office for a second term of five consecutive years, up to 31st March, 2024.

RESOLVED FURTHER THAT Board be and is hereby authorises to do all acts and take all such steps as may be necessary , proper or expedient to give effect to this resolution.”

**BY ORDER OF THE BOARD OF DIRECTORS
For ONESOURCE TECHMEDIA LIMITED**

**Sd/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR**

**DATE : 30.08.2019
PLACE : CHENNAI**

IMPORTANT NOTES:

1. The explanatory statement pursuant to Section 102(1) of the Companies Act, 2013 stating all material facts and reasons for the proposed resolution is annexed herewith.
2. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT PROXY/PROXIES TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF. SUCH A PROXY/ PROXIES NEED NOT BE A MEMBER OF THE COMPANY.** A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total share capital of the Company.

Corporate members intending to send their authorized representative to attend the meeting are requested to send a certified copy of the Board resolution to the Company, authorizing their representative to attend and vote on their behalf at the meeting.

The instrument of Proxy in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not less than 48 hours before the commencement of the meeting. A Proxy form is sent herewith. Proxies submitted on behalf of the companies, societies etc., must be supported by an appropriate resolution/authority, as applicable.

During the period beginning 24 hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided that not less than three days of notice in writing is given to the Company.

3. **Members / proxies** should bring the duly filled Attendance slip enclosed herewith to attend the meeting. Shareholders are requested to tender their attendance slips at the registration counters at the venue of the AGM and seek registration before entering the meeting hall. The shareholder needs to furnish the printed 'attendance slip' along with a valid identity proof such as the PAN card, passport, AADHAR card or driving license, to enter the AGM hall.

4. The Register of Members and the Share Transfer books of the Company will remain closed from Tuesday, 24th September, 2019 to Monday, 30th September, 2019 (both days inclusive), for the purpose of Annual General Meeting.
5. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013, will be available for inspection by the members at the AGM.
6. 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.
7. Members holding shares in electronic form are hereby informed that bank particulars against their respective depository account will be used by the company for payment of dividend (declared if any). The company or its Registrars cannot act on any request received directly from the members holding share in electronic form for any change of bank particulars or bank mandates. Such changes are to be advised only to the Depository Participant of the Members. Members holding shares in physical form and desirous of either registering bank particulars or changing bank particulars already registered against their respective folios for payment of dividend are requested to write to the company.
8. 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 not to leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.
9. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company.
10. Copies of the 11th Annual Report is being sent to all the members via the permitted mode.
11. Members may also note that the 11th Annual Report will also be available on the Company's website www.ostml.com for their download. The physical copies of the aforesaid documents will also be available at the Company's Registered Office at Chennai for inspection during normal business hours on working days. Even after registering for e-communication, members are entitled to receive such communication in physical form, upon making a request for the same, by post free of cost. For any communication, the shareholders may also send requests to the Company's investor email id: info@ostindia.org.
12. All documents referred to in the accompanying Notice and the explanatory Statement shall be open for inspection at the Registered Office of the company during normal business hours (10.00 am to 6.00 pm) on all working days except Saturdays, up to and including the date of the general meeting of the company.
13. No dividend has been proposed by the Board of Directors for the year ended 31st March, 2019.
14. **Members seeking any information with regard to accounts are requested to write to the undersigned at the Registered Office of the Company, at least 7 days in advance, so as to keep the information ready at the Meeting.**

15. Additional Information, pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, in respect to the Director seeking re-appointment (Retirement by rotation) at the Annual General Meeting is as follow;

Mrs. Samia Faheed:

Mrs. Samia Faheed (DIN: 02967081), aged 32 years, holds Degree in B.Com from University of Karnataka and Diploma in Travelling & Tourism. She had vast experience and knowledge of functioning of various industries/Sectors like, Information Technology, Media, Entertainment Industry, Consultancy, Infrastructure, FMCG and others. Her contribution to the growth of the Company is incomparable.

No director, key managerial personnel or their relatives, are connected to Mrs. Samia Faheed except her spouse Mr. Fayaz Usman Faheed, Managing Director of the Company.

Mrs. Samia Faheed do not hold directorship in any other listed entity than that of M/s Onesource Techmedia Limited. She is the Member of "Nomination and Remuneration Committee" of the Board of Directors of M/s. Onesource Techmedia Limited.

Mrs. Samia Faheed (DIN: 02967081) does not hold any Equity Shares in M/s. Onesource Techmedia Limited

16. Voting through electronic means:

In compliance with provision of section 108 of the companies Act, 2013 and Rules 20 of the companies (Management and Administration) Rules, 2014, and regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) regulations, 2015 the Company is pleased to provide e-voting facility to its shareholders to enable them to cast their vote electronically in the 11th Annual General Meeting (AGM). The business may be transacted through remote e-voting Services provided by Central Depository Services (India) Limited (CDSL). Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

THE INSTRUCTIONS FOR MEMBERS FOR VOTING ELECTRONICALLY ARE AS UNDER:-

The process and manner for remote e-voting is as under:

- a. The remote e-voting period commences on Friday, 27th September, 2019 (9.00 a.m. IST) and ends on Sunday, 29th September, 2019 (5.00 p.m. IST). During this period, members of the Company holding shares in dematerialized form, as on the cut-off date i.e, 23rd September, 2019 may cast their vote by remote e-voting. The remote e-voting module shall be disabled by CDSL for voting thereafter. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently
- b. The shareholders should log on to the e-voting website www.evotingindia.com.
- c. Click on "Shareholders" tab.
- d. Now Enter your User ID
 - For CDSL: 16 digits beneficiary ID,
 - For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
- e. Next enter the Image Verification as displayed and Click on Login.
- f. If you are holding shares in Demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.

g. If you are a first time user follow the steps given below:

For Members holding shares in Demat Form	
PAN	<ul style="list-style-type: none"> • Enter your 10 digit alpha-numeric PAN issued by Income Tax Department. • Members who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN field. • In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg. If your name is Ramesh Kumar with sequence number 1 then enter RA00000001 in the PAN field.
Dividend Bank Details OR Date of Birth (DOB)	<ul style="list-style-type: none"> • Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account. • If both the details are not recorded with the depository or company please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (s).

h. After entering these details appropriately, click on "SUBMIT" tab.

i. Members holding shares in Demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be used by the Demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

j. Click on the EVSN **190828034** for the relevant Company Name i.e. "ONESOURCE TECHMEDIA LIMITED" on which you choose to vote.

k. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

l. Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

m. After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

n. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

o. You can also take out print of the voting done by you by clicking on "Click here to print" option on the Voting page.

p. If Demat account holder has forgotten the same password then enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

q. Shareholders can also cast their vote using CDSL's mobile app m-Voting available for android based mobiles. The m-Voting app can be downloaded from Google Play Store. Apple and Windows phone users can download the app from the App Store and the Windows Phone Store respectively. Please follow the instructions as prompted by the mobile app while voting on your mobile.

- r. Note for Institutional Shareholders & Custodians :
- Institutional shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves as Corporates.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details they have to create a compliance user which should be created using the admin login and password. The Compliance user would be able to link the account(s) for which they wish to vote on.
 - The list of accounts should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
 - A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favor of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- s. In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com under help section or write an email to helpdesk.evoting@cdslindia.com.
17. Institutional Members / Bodies Corporate (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. together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote through e-mail at info@ostindia.org with a copy marked to helpdesk.evoting@cdslindia.com on or before 29th September, 2019 upto 05:00 pm without which the vote shall not be treated as valid.
18. 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 cut-off date i.e, 23rd September, 2019.
19. The shareholders shall have one vote per equity share held by them as on the cut-off date i.e 23rd September, 2019.
20. The facility of e-voting would be provided once for every folio / client id, irrespective of the number of joint holders.
21. Any person, who acquires shares of the Company and becomes a shareholder of the Company after dispatch of the Notice of AGM and holds shares as of the cut-off date i.e., 23rd September, 2019 may obtain the login ID and password by sending a request at e-voting@cdslindia.com and helpdesk.evoting@cdslindia.com. However, if you are already registered with CDSL for remote e-voting, then you can use your existing user ID and password for casting your vote. If you forget your password, you can reset the password by using 'Forgot User Details / Password' option available on www.evotingindia.com.
22. A member may participate in the AGM even after exercising his right to vote through remote e-voting, but shall not be allowed to vote again at the AGM
23. The facility for voting through ballot will also be made available at the AGM, and members attending the AGM who have not already cast their vote by remote e-voting will be able to exercise their right at the AGM. Shareholders who have not cast their vote electronically, by remote e-voting may cast their vote at the AGM through ballot paper.

24. At the end of the discussion at the AGM, on the resolutions on which voting is to be held, the Chairman shall, with the assistance of the Scrutinizer, order voting through ballot paper for all those members who are present but have not cast their votes electronically using the remote e-voting facility.
25. **Scrutiny of the Voting Process:**
- a. The Board of directors has appointed M/s. Vishal Garg & Associates, Practising Company Secretaries (Certificate of Practice No. 21156 & Membership No. 34062) as a scrutinizer to scrutinize the voting process (both electronic and physical) in a fair and transparent manner.
 - b. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, count the votes cast at the AGM and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in employment of the Company. The Scrutinizer shall submit a consolidated Scrutinizer's Report of the total votes cast in favour of or against, if any, not later than 48 hours from the conclusion of the AGM to the Chairman of the Annual General Meeting. The Chairman, or any other person authorized by the Chairman, shall declare the result of the voting forthwith.
 - c. The result, along with the Scrutinizer's Report, will be placed on the Company's website, www.ostml.com and on the website of CDSL immediately after the result is declared by the Chairman or any other person authorized by the Chairman, and the same shall be communicated to the BSE Ltd.

**BY ORDER OF THE BOARD OF DIRECTORS
FOR ONESOURCE TECHMEDIA LIMITED**

SD/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR

DATE : 30.08.2019

PLACE : CHENNAI

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, (2013)

ITEM NO. 3:

It is Proposed to Change the Name of the Company from "Onesource Techmedia Limited" to "SDC Techmedia Limited". The Promoter of the company have a lot of faith in Numerology and according to Numerology "SDC" would be better suited for their Business. Thus they are of the view to remove the word "Onesource" and change it to "SDC". The Directors believes that the new name would bring in positive energy and thereby business would grow exponentially. The Registrar of Companies, Central Registration Centre, Ministry of Corporate, has confirmed the availability of the said name. Further the company in compliance with SEBI (LODR) Regulation, 2015 shall undertake the necessary formalities to obtain In-Principle Approval from BSE.

Since the change of name is to be reflected in the Memorandum of Association and Article of Association of the company the amendment in the same is proposed.

Accordingly, your Board of Directors have proposed to amend the Name Clause in Memorandum of Association and further every clause of Memorandum of Association and Article of Association where the Name "Onesource Techmedia Limited" appears shall be replaced with "SDC Techmedia Limited" and recommend this resolution for your approval to be passed as Special Resolution.

None of the Directors / Key Managerial Personnel or their relatives is concerned or interested, financial or otherwise, in the resolution set out in item no. 3 except to the extent of their shareholding.

The Board recommends the resolution set forth in Item No. 3 for the approval of the Members as special resolution.

Item No. 4:

Mr. Baskaran Sathya Prakash (DIN: 01786634) is an Independent Director of the Company. He is the Member of the "Audit Committee" & "Nomination and Remuneration Committee" of the Board of Directors of our Company. In terms of Section 149 and any other applicable provisions of the Companies Act, 2013, he being eligible and seeks re-appointment/appointment as an Independent Director for a second term of five years.

Mr. Baskaran Sathya Prakash, aged 52 years, holds a Masters Degree in Business Administration He possesses a rich experience of over three decades in the field of information technology and media related activities including implementation of ERP solutions and project management. He has worked at various senior capacities with large software & media houses and has been responsible for devising and implementing marketing, operational and growth strategies for corporate. His contribution to the growth of the Company is incomparable.

Mr. Baskaran Sathya Prakash holds directorships in the following companies other than that of our Company:

Sl. No	Name of Company	Date of Appointment	Designation
1	Trivikrama Industries Limited	25/01/2018	Managing Director
2	Saraa Mediaworks Private Limited	29/09/2009	Director
3	CKM Homecare Solutions Private Limited	30/01/2016	Director
4	Sagaronsys Institute of Gaming multimedia and Animation Private Limited	03/04/2012	Director

Mr. Baskaran Sathya Prakash is a member of "Audit Committee" & "Stakeholder Relationship Committee" of the Board of Directors of Trivikrama Industries Limited.

Mr. Baskaran Sathya Prakash holds 5,000 equity shares in M/s. OnesourceTechmedia Limited.

Section 149 of the Act inter alia stipulates the criteria of independence should a company propose to appoint an independent director on its Board. As per the said Section 149 (11) of the Companies Act, 2013 an independent director can hold office for a term up to 5 (five) consecutive years for two consecutive terms on the Board of a company and he/she shall not be included in the total number of directors for retirement by rotation.

The Company has received from Mr. Baskaran Sathya Prakash:

- i. Consent in writing to act as Director in Form DIR-2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules 2014,
- j. Intimation of Form DIR-8 in terms of Companies (Appointment & Qualification of Directors) Rules, 2014, to the effect that he is not disqualified under Sub-Section (2) of Section 164 of the Companies Act, 2013 and
- k. A declaration to the effect that he meets the criteria of independence as provided in Sub- Section (6) of Section 149 of the Companies Act, 2013.

He is not related to any of the other Director(s), and KMP(s) of the Company.

The Resolution seeks the approval of members for the appointment of Mr. Baskaran Sathya Prakash as an Independent Director of the Company up to 31st March, 2024 pursuant to Section 149 and other applicable provisions of the Companies Act, 2013 and Rules made there under. He is not liable to retire by rotation.

In the opinion of the Board of Directors, Mr. Baskaran Sathya Prakash, the Independent Director proposed to be appointed, fulfils the conditions specified in the Act and the Rules made thereunder and he is independent of the Management. A copy of the draft letter for appointment of Mr. Baskaran Sathya Prakash as an Independent Director setting out the terms and conditions is available for inspection without any fee by the members at the Company's registered office during normal business hours on working days up to the date of AGM.

The Board considers that his continued association would be of immense benefit to the Company and it is desirable to continue to avail the services of Mr. Baskaran Sathya Prakash as an Independent Director.

Accordingly, the Board recommends the resolution in relation to appointment of Mr. Baskaran Sathya Prakash as an Independent Director, for the approval by the shareholders of the company.

This Explanatory statement may also be regarded as a disclosure under Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

No Director, Key managerial personnel or their relatives, except Mr. Baskaran Sathya Prakash, to whom the resolution relates, is interested or concerned in the resolution.

The Board recommends the resolution set forth in Item No. 4 for the approval of the Members as an Ordinary Resolution.

**BY ORDER OF THE BOARD OF DIRECTORS
FOR ONESOURCE TECHMEDIA LIMITED**

**SD/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR**

**DATE : 30.08.2019
PLACE : CHENNAI**

DIRECTOR'S REPORT

Dear Members,

We are pleased to present the report on our business and operations for the year ended 31st March, 2019.

1. Results of our Operations:

The Company's financial performance for the year ended 31st March, 2019 is summarized below;

Particulars	(Rs. in Lacs)	
	FY 2018-2019	FY 2017-2018
Revenue from Operations	947.75	645.76
Other Income	(0.81)	23.59
Total Income	946.94	669.35
Total Expenses	751.30	842.97
Profit Before Tax & Extraordinary Items	195.64	(173.62)
Tax Expense		
-Current Tax	9.07	-
-Deferred Tax Liability/(Assets)	48.63	-
Net Profit for the Year	137.94	(173.62)

a. Review of operations and affairs of the Company:

During the year under review, the Company has earned a profit before Interest, Depreciation & Tax of Rs. 407.38 lacs as compared to previous year's Loss of Rs. 231.55 lacs. The net Profit for the year under review has been Rs. 137.94 lacs as compared to the previous year net loss Rs. 173.62 lacs. Your Directors are continuously looking for avenues for future growth of the Company in Media and Entertainment Industry.

b. Dividend:

Your Directors do not recommend any dividend for the year under review, and has decided to retain the surplus with the company for furthering the growth of the Company.

c. Transfer to Reserves:

The Company has not proposed to transfer any amount to any reserve.

d. Deposits:

During the year under review, your company has not accepted any deposits from the public within the meaning of section 76 of the Companies Act 2013 and the rules there under. There are no public deposits, which are pending for repayment.

e. Particulars of loans, guarantees or investments:

The Company has neither given any guarantees nor provided any security during the Financial Year under review.

f. Particulars of contracts or arrangements made with related parties:

The Company has entered into related party transaction and the particulars of contracts or arrangements with related parties referred to in section 188(1) of the Companies Act, 2013, as prescribed in Form AOC-2 is appended as **Annexure I**.

The Policy on Related Party Transaction can be viewed on our website <http://www.ostml.com/InvestorRelation.php?act=Policy>

g. Variation in market Capitalization:

Particulars	As at 31 st March, 2019	As at 31 st March, 2018	Increase / Decrease in %
Market Value per share	7.3	13	(43.85)
No. of Shares	64,92,500	64,92,500	-
Market Capitalization	4,73,95,250	8,44,02,500	(43.85)
EPS	2.12	(2.67)	179.40
Price earnings ratio	3.44	(4.86)	170.78
Percentage increase/decrease in the Market Price of the Shares in comparison with the last IPO (The IPO of the Company in the FY 2013-2014 was brought out at a rate of Rs. 14/- per share.)			(47.85)

h. Management's Discussion and Analysis:

Management's Discussion and Analysis Report for the year under review, as stipulated under Schedule V (B) of Regulation 34(2)(e) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is appended as **Annexure II** to this report.

i. Director's Responsibility Statement:

Pursuant to Section 134(3)(c) and Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

- (i) in the preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures;
- (ii) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
- (iii) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 (erstwhile Companies Act, 1956) for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- (iv) the directors have prepared the annual accounts on a going concern basis;
- (v) the directors have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;
- (vi) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

j. Recommendations of the Audit Committee:

During the year under review, all the recommendations made by the Audit Committee were accepted by the Board.

2. Details of Takeover of the Company:

Mr. Jose Charles Martin gave a Public Announcement on 20th February, 2018 proposing to acquire 25,97,000 shares i.e. 40% of the total voting capital of the Company. Mr. Jose Charles Martin got the requisite approval from SEBI for the Open Offer with the precondition that upon successful completion of the Open Offer, Mr. Jose Charles shall be inducted as the Co-Promoter of the Company. Upon SEBI's Approval, the final Open Offer Letter dated 04th April, 2018 was issued to the shareholders of the Company.

The Open Offer was open for the following period:

Open Offer Opened on	Open Offer Closed on
19th April, 2018	04th May, 2018

On 18th May, 2018 a post open offer report was issued by the Merchant banker indicating all that formalities with respect to the takeover are duly completed.

In the light of the above, the Company has inducted Mr. Jose Charles Martin as the Co-Promoter along with Mr. Fayaz Usman Faheed w.e.f., the date of completion of the Open Offer Formalities.

3. Human Resource Management:

To ensure good human resources management at Onesource Techmedia Limited, we focus on all aspects of the employee life cycle. This provides a holistic experience for the employee as well. During their tenure at the Company, employees are motivated through various skill-development, engagement and volunteering programs. All the while, we create effective dialogs through our communication channels to ensure that the feedback reaches the relevant teams, including the leadership.

a. Particulars of employees:

The table containing the names and other particulars of employees in accordance with the provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is appended as **Annexure III** to this report.

There are no employees who were in receipt of remuneration in excess of the ceiling prescribed in the Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

The Disclosure with respect to Details of the Top 10 employees as on 31st March, 2019 in pursuance to Rule 5(2)& Rule 5 (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is appended as **Annexure IV** to this report.

The Company currently does not provide any Employee Stock Option Scheme/Employee Stock Purchase Scheme to its employees.

b. Key Managerial Personnel:

i. Managing Director or Chief Executive Officer or Manager and in their absence, a Whole-Time Director:

- Mr. Fayaz Usman Faheed (DIN: 00252610) is the Managing Director of the Company

ii. Company Secretary:

- Ms. Kanchan Jhawar (Membership No. ACS33633) is the Company Secretary cum Compliance Officer of the Company with effect from 01st October, 2018.

iii. Chief Financial Officer:

- Mrs. Hemalatha K is the Chief Financial Officer of the Company.

4. Corporate Governance:

Corporate governance is an ethically driven business process that is committed to values aimed at enhancing an organization's brand and reputation. This is ensured by taking ethical business decisions and conducting business with a firm commitment to values, while meeting stakeholders' expectations. At Onesource Techmedia Limited, it is imperative that our company affairs are managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders. The Company is committed to maintain the highest standards of corporate governance and adhere to the corporate governance requirements set out by SEBI. The Company has also implemented several best corporate governance practices as prevalent globally.

In-pursuance of Regulation 15(2) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 the compliance of Regulation 17 to 27 and Clauses (b) to (i) of Regulation 46(2) & para C, D, E of Schedule V of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 is not applicable for a company having paid up of 10 Crore or Net-worth of 25 Crore, in the immediate preceding Financial Year & for a listed entity which has listed its specified securities on the SME Exchange. **As the securities of your Company are listed at BSE-SME Platform, the Corporate Governance Report as per Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to your Company.**

a. Compliance Department:

The following changes took place in the Composition of Board of Directors of the Company till the date of this report;

- Mr. Fayaz Usman Faheed (DIN: 00252610) was acting as the Compliance Officer w.e.f 21st February, 2018 till 30th September, 2018.
- Ms. Kanchan Jhawar was appointed as Company Secretary cum Compliance Officer w.e.f 01st October, 2018 at the Board Meeting held on 29th September, 2018, who is continuing to occupy the said position.

The compliance department of the company is responsible for independently ensuring that the operating and business units comply with regulatory and internal guidelines. New instructions/guidelines issued by the regulatory authorities were disseminated across the company to ensure that the business and business units operate within the boundaries set by the regulators and that compliance risks are suitably monitored and mitigated in course of their activities & processes.

b. Information on the Board of Directors of the Company:

The following changes took place in the Composition of Board of Directors of the Company till the date of this report;

- (i) The Shareholders at the Annual General Meeting of the Company held on 27th September, 2018 approved the following:
 - a. Appointment of Mr. Fayaz Usman Faheed as Managing Director from 21st February, 2018 to 30th September, 2018.
 - b. Appointment of Mr. Fayaz Usman Faheed as Managing Director from 01st October, 2018 to 30th September, 2023.
 - c. Ratification of the Appointment of Mrs. Samia Faheed as Non-Executive Director.
- (ii) In compliance with the Companies Act, 2013 the following directors are proposed to be appointed as Director/Independent Directors/Executive Director of the Company by the approval of the Share Holders of the Company;
 - a. Reappointment Mrs. Samia Faheed who retires by rotation, has offered herself for reappointment.
 - b. Ratification of reappointment of Mr. Baskaran Sathyaprakash as Independent Director of the company for the second term of 5 years, from 01st April, 2019 to 31st March, 2024.

c. Board Diversity:

The Company recognizes and embraces the importance of a diverse board in its success. We believe 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 us retain our competitive advantage. The Board has adopted the Board Diversity Policy which sets out the approach to diversity of the Board of Directors. The Board Diversity Policy can be viewed on our website: <http://www.ostml.com/InvestorRelation.php?act=Policy>

d. Details with regard to meeting of Board of Directors of the Company:

- (i) **Composition of the Board of Directors as on the date of this Report is mentioned below;**

Name of the Director	Designation	Category
Mr. Fayaz Usman Faheed	Managing Director	Executive Director
Mrs. Samia Faheed	Director	Non-Executive Director
Mr. Baskaran Sathya Prakash	Director	Independent Director
Mr. Vasudevan Sridharan	Director	Independent Director

- (ii) **Meeting Of Board Of Directors And Attendance During The Year:**

During the FY 2018-2019, 8 (Eight) meetings of the Board of Directors of the Company were held on 27th April 2018, 30th May 2018, 13th July 2018, 20th August 2018, 17th September 2018, 29th September 2018, 14th November 2018 and 04th March 2019. The gap between two meetings did not exceed 120 days. The attendance of the members at the Board of Directors meetings was as follows:

Name of Director	Attendance Particulars		No. of Directorships in other Public Company*	No. of Chairmanship/ Membership of Board Committees in other Companies [†]	
	Board Meetings	Last AGM		Chairman	Member
Mr. Fayaz Usman Faheed	8	Yes	-	-	-
Mrs. Samia Faheed	8	Yes	-	-	-
Mr. Baskaran Sathya Prakash	8	Yes	1	-	2
Mr. Vasudevan Sridharan	8	Yes	NA	NA	NA

Note:

*The Directorships held by the Directors as mentioned above do not include Alternate Directorships and Directorships held in Foreign Companies, and Companies registered under Section 25 of the Companies Act, 1956 or Section 8 of the Companies Act, 2013.

[†]In accordance with Regulation 26(b) of SEBI Listing Regulations, Memberships / Chairmanships of only the Audit Committees and Stakeholders Relationship Committee in all Public Limited Companies has only been considered.

e. Policy on directors' appointment and remuneration:

The current policy is to have an appropriate mix of executive, non-executive and independent directors to maintain the independence of the Board, and separate its functions of governance and management. As on 31st March, 2019, the Board consist of 4 Members, 1 of whom is an Executive Director and 1 of whom is an Non-Executive Director and the 2 are Independent Directors. The Board periodically evaluates the need for change in its composition and size.

The Policy of the Company on Director's appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of director and other matters provided under Section 178(3) of the Companies Act, 2013, adopted by the Board can be viewed on our website <http://www.ostml.com/InvestorRelation.php?act=Policy>. We affirm that the remuneration paid to the director is as per the terms laid out in the said policy.

f. Declaration by Independent Directors:

The Company has received necessary declarations from each Independent Director under Section 149(7) of the Companies Act, 2013, that he/she meets the criteria of independence laid down in Section 149(6) of the Companies Act, 2013 and Sub Regulation 1 b of Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

g. Training of Independent Directors:

Every new Independent Director at the time of appointment is issued a detailed Appointment Letter incorporating the role, duties and responsibilities, remuneration and performance evaluation process, Code of Conduct and obligations on disclosures. Further every new Independent Director is provided with copy of latest Annual Report, the Code of Conduct, the Code of Conduct for Internal Procedures and to Regulate, Monitor and Report Trading by Insiders ("Code of Conduct - PIT") and the Code of Practices & Procedures for Fair Disclosure of Unpublished Price Sensitive Information (the "Fair Practice Code"), Tentative Schedule of upcoming Board and Committee meetings.

The Company through its Executive Directors / Key Managerial Personnel conduct programs / presentations periodically to familiarize the Independent Directors with the strategy, operations and functions of the Company.

Thus such programs / presentations provides an opportunity to the Independent Directors to interact with the senior leadership team of the Company and help them to understand the Company's strategy, business model, operations, service and product offerings, markets, organization structure, finance, human resources, technology, quality, facilities and risk management and such other areas as may arise from time to time. The Policy on the Familiarization Programme for Independent Directors can be viewed on our website: <http://www.ostml.com/InvestorRelation.php?act=Policy>

h. Board's Committees:

Currently, the Board has two committees: the audit committee and the nomination and remuneration committee. All committees are appropriately constituted.

A detailed note on the Board and its committees, including the details on the dates of Committee Meetings is as follows:

(i) Composition of the Committees of the Board as on the date of this Report is mentioned below;

Name of the Committee	Name of the Member	Position in the Committee
Audit Committee	Mr. Vasudevan Sridharan	Chairman
	Mr. BaskaranSathya Prakash	Member
	Mr. Fayaz Usman Faheed	Member
Nomination and Remuneration Committee	Mr. Vasudevan Sridharan	Chairman
	Mr. BaskaranSathya Prakash	Member
	Mrs. SamiaFaheed	Member

Kindly note that the board of director of the Company at its meeting held on 27th April, 2019, dissolved Stakeholders Relationship Committee.

(ii) **MEETING OF AUDIT COMMITTEE AND ATTENDANCE DURING THE YEAR:**

During the financial year under review, The Audit Committee Meetings were held 5 times a year viz., 30th May, 2018, 13th July, 2018, 20th August, 2018, 14th November, 2018 and 04th March, 2019 and the attendance of the members at the Audit Committee Meetings was as follows:

Name of the Director	Attendance Particulars	
	Meeting Held during his/her tenure	Meeting Attended during his/her tenure
Mr. Vasudevan Sridharan	5	5
Mr. Baskaran Sathya Prakash	5	5
Mr. Fayaz Usman Faheed	5	5

(iii) **MEETING OF NOMINATION AND REMUNERATION COMMITTEE AND ATTENDANCE DURING THE YEAR:**

During the financial year under review, The Nomination and Remuneration Committee Meetings was held Three times in a year viz., 27th April, 2018, 20th August, 2018 and 29th September, 2018, and the attendance of the members at the Nomination and Remuneration Committee meeting was as follows:

Name of the Director	Attendance Particulars	
	Meeting Held during his/her tenure	Meeting Attended during his/her tenure
Mr. Vasudevan Sridharan	3	3
Mr. Baskaran Sathya Prakash	3	3
Mrs. Samia Faheed	3	3

i. Board Evaluation:

The board of directors has carried out an annual evaluation of its "own performance", "Board committees" and "individual directors" pursuant to the section 134(3) of the Companies Act, 2013.

The performance of the Board was evaluated by the Board after seeking inputs from all the directors on the basis of the criteria such as the Board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the committees was evaluated by the board after seeking inputs from the committee members on the basis of the criteria such as the composition of committees, effectiveness of committee meetings, etc.

The Board and the Nomination and Remuneration Committee ("NRC") reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the Board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

In a separate meeting of independent Directors, performance of non-independent directors, performance of the board as a whole was evaluated, The same was discussed in the board meeting that followed the meeting of the independent Directors at which the report as submitted by the Independent Directors was taken on record and discussed.

j. Listing:

The equity shares of Onesource Techmedia Limited (Scrip Code: 535647) are listed at BSE SME Platform. Your Company paid the Listing Fees to the Exchange for the year 2018-19 as well as 2019-20 in terms of listing agreement entered with the said Stock Exchange.

k. Utilization of the Proceeds from IPO:

IPO Proceeds and Net Proceeds :	
Particulars	Amount in Lacs
Issue Proceeds	280.00
Less : Issue Related Expenses	46.87
Net Proceeds	233.13

Utilization of the Net Proceeds :	Amount in Lacs	
	2018-2019	2017-2018
Particulars		
Office Infrastructure Development	-	-
Development of contents	146.12	146.12
Deposits for acquisition of contents	5.51	5.51
Brand Building and General Corporate purposes	24.00	24.00
Investment in Shares	57.50	37.50
Loans on Interest	-	20.00

I. Insider Trading

In compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015, your Company has constituted a comprehensive Code titled as "Code of Conduct for Internal Procedures and to Regulate, Monitor and Report Trading by Insiders" which lays down guide lines and advises the Directors and Employees of the Company on procedures to be followed and disclosures to be made while dealing in securities of the Company. The said policy can be viewed on our website: <http://www.ostml.com/InvestorRelation.php?act=Policy>

5. Auditors:

a. Statutory Auditor:

At the Annual General Meeting held on 27th September, 2018 **P Shanmugaraj & Co.**, (Firm Registration No. 010222S) Chartered Accountants, were appointed as Statutory Auditors of the Company from the conclusion of the 10th Annual General Meeting till the conclusion of the 15th Annual General Meeting of the Company to be held in the year 2023.

b. Secretarial Auditors:

The Board of Directors at the meeting held on 13th July, 2018 had appointed **M/s. Jain Sonesh & Associates**, (Membership No: F9627; COP: 11865) to carry out Secretarial Audit under the provisions of Section 204 of the Act for the financial year 2018-2019.

The Secretarial Audit Report for the FY 2018-2019 is appended as **Annexure V** to this report

c. Comments of the Board on the qualification/reservation/adverse remarks/disclosure made:

(i) by the Statutory Auditors in the Audit Report:

- a. The company has maintained records to the fixed assets, *however the Company is in the process of comprehensively compiling, completing the fixed asset register with the particulars including quantitative details, precise description of assets and situation of its fixed assets;*

The Board with respect to the above mentioned qualification herewith submits that, the company has taken appropriate steps to maintain the records of fixed assets, however, in pursuance of the ever changing provisions of law, the company is updating its registers and is in the process of comprehensively compiling, completing the fixed asset register with the particulars including quantitative details, precise description of assets and situation of its fixed assets

- b. The Company has a regular program of physical verification of its fixed assets to cover all the items of fixed assets in a phased manner over a period of two years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. *During the year the company has undertaken physical verification of fixed assets in accordance with the program. The management is in the process of reconciling with the books of accounts and the impact if any arising out of such reconciliations, is not presently determinable.*

The Board with respect to the above mentioned qualification herewith submits that, the company has taken appropriate steps to undertake physical verification of fixed assets in accordance with the company's policy. However, as the company is in the process of comprehensively compiling the data and the same would be completed shortly.

(ii) **by the Secretarial Auditors in the Secretarial Audit Report:**

- a. *The Position of Company Secretary cum Compliance Officer in terms of Section 203 (1) (ii) of the Companies Act, 2013 and Regulation 6(1) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, was vacant from 01st April, 2018 to 30th September, 2018 which was subsequently filled from 01st October, 2018 to the date of this report.*

The Board with respect to the above mentioned observation herewith submits that, that the Company was not able to find a suitable candidate for the post of Company Secretary cum Compliance Officer in terms of Section 203 (1)(ii) of the Companies Act, 2013 and Regulation 6(i) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 from the start of the year till 30th September 2018 and hence the position remained vacant for the said period. However, Ms. Kanchan Jhawar was subsequently appointed as Company Secretary cum Compliance Officer w.e.f. 01st October 2018 and she continues to occupy the said position till the date of this report.

- b. *The Company has not appointed an Auditor/Firm of Auditors who has/have subjected himself/themselves to peer review process and holds a valid certificate issued by Peer Review Board of Institute of Chartered Accountants of India as stipulated under Regulation 33 (1)(d) SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.*

The Board with respect to the above mentioned qualification herewith submits that, the Company has not been able to find Statutory Auditors who has/have subjected himself/themselves to peer review process and hold/holds a valid certificate issued by Peer Review Board of Institute of Chartered Accountants of India as stipulated under Regulation 33 (1)(d) SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015. The Company is pursuing its current Statutory Auditors to subject themselves to peer review process.

d. Internal Financial Control

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the 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 disclosures.

e. Risk Management:

The Company has a robust Risk Management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The business risk framework defines the risk management approach across the enterprise at various levels including documentation and reporting. The framework has different risk models which help in identifying risks trend, exposure and potential impact analysis at a Company level as also separately for business segments. The Company has identified various risks and also has mitigation plans for each risk identified. The Risk Management Policy of the Company can be viewed on our website: <http://www.ostml.com/InvestorRelation.php?act=Policy>

f. Vigil Mechanism:

The Board of Directors of the Company at its meeting held on 28th July 2014 has adopted the Whistle Blower Policy. Employees can report to the Management concerned unethical behaviour, act or suspected fraud or violation of the Company's Code of Conduct Policy. No Employee has been denied access to the Audit Committee. Further the policy has been placed can be viewed on our website: <http://www.ostml.com/InvestorRelation.php?act=Policy>

g. Statement on Material Subsidiary:

The Company currently do not have any Material Subsidiary. The Policy on Identification of Material Subsidiaries can be viewed on our website: <http://www.ostml.com/InvestorRelation.php?act=Policy>

6. Corporate Social Responsibility:

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the provisions of Section 135 of the Companies Act, 2013 is not applicable to the company.

a. Particulars on conservation of energy, research and development, technology absorption and foreign exchange earnings and outgo:**(i) Energy Conservation:**

Conservation of energy continues to receive increased emphasis and steps are being taken to reduce the consumption of energy at all levels. The Company has taken steps to conserve energy in its office use, consequent to which energy consumption had been minimized. No additional Proposals/ Investments were made to conserve energy. Since the Company has not carried on industrial activities, disclosure regarding impact of measures on cost of production of goods, total energy consumption, etc, is not applicable.

(ii) Foreign Exchange Earnings and Outgo:**(Amount in Lacs)**

Particulars	2019	2018
Earnings	-	-
Expenditure	10.13	606.82

(iii) Research and Development & Technology Absorption:

The Company has not adopted any technology for its business and hence no reporting is required to be furnished under this heading. The Company will adopt necessary technology as and when required in the furtherance of the business.

7. Others:**a. Extract of Annual Return:**

In accordance with Section 134(3)(a) and Section 92(3) of the Companies Act, 2013, an extract of the annual return in the prescribed format is appended as **Annexure VI** to this Report.

b. Significant and Material Orders:

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

c. Disclosure under the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act 2013:

The Company has in place an Anti-Sexual Harassment Policy in line with the requirement of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act 2013. All the employees (permanent, Contractual, temporary, Trainees) are covered under this policy.

During the year under review, no complaints were received falling under the category of Sexual Harassment of Women.

d. Secretarial Standards

The Company herewith confirms that during the year under review, the company has complied with all the applicable Secretarial Standards as issued by the Institute of Company Secretaries of India.

e. Reporting of Fraud by Auditors:

No Fraud has been reported by the Auditors of the Company under Section 143(12) of the Companies Act, 2013.

f. Soliciting Shareholder's Information :

This is to inform you that the company is in the process of updation of records of the shareholders in order to reduce the physical documentation as far as possible.

With new BSE Uniform listing agreement, it is mandatory for all the investors including transferors to complete their KYC information. Hence, we have to update your PAN No., Phone no. and e-mail id in our records. We would also like to update your current signature records in our system.

Further, in view of the SEBI Circular SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April, 2018 and the corresponding amended circular SEBI/HO/MIRSD/DOS3/CIR/P/2018/115 dated 16th July, 2018 have requested all the listed companies to comply with the procedures mentioned in the Circulars. To achieve this, we solicit your co-operation in providing the following details to us;

- a. If you are holding the shares in dematerialized form you may update all your records with your Depository Participant (DP).
- b. If you are holding shares in physical form, you may provide the following:
 - i. Folio No.
 - ii. Name
 - iii. Pan No.
 - iv. E-mail ID
 - v. Telephone No.
 - vi. Specimen Signatures (3 in Nos.)

g. Share Transfer System:

With reference to the SEBI Notification No. SEBI/LAD-NRO/GN/2018/24 dated 08th June, 2018 the shares of the Company can be transferred only in dematerialised form w.e.f. December 05, 2018 and thus with a view to facilitate seamless transfer of shares in future and as advised by the Stock Exchanges, the shareholders holding shares in physical form are to be advised to dematerialise their shareholding in the Company.

h. Other Disclosures:

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

- (i) Issue of equity shares with differential rights as to dividend, voting, or otherwise.
- (ii) Issue of shares (including sweat equity shares) to employees of the company under any scheme.
- (iii) Redemption of Preference Shares and/or Debentures.

8. Acknowledgement:

Your Directors wish to place on record their appreciation for the contribution made by the employees at all levels but for whose hard work, and support, your company's achievements would not have been possible. Your Directors also wish to thank its customers, dealers, agents, suppliers, investors and bankers for their continued support and faith reposed in the company.

**BY ORDER OF THE BOARD OF DIRECTORS
FOR ONESOURCE TECHMEDIA LIMITED**

DATE: 30.08.2019
PLACE: CHENNAI

SD/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR

SD/-
SAMIA FAHEED
(DIN: 02967081)
DIRECTOR

Annexure I**FORM NO. AOC -2**

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

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis:

There were no contracts or arrangements or transactions entered in to during the year ended 31st March, 2019, which were not at arm's length basis.

2. Details of contracts or arrangements or transactions at Arm's length basis:

I		
(a)	Name (s) of the related party & nature of relationship	Mr. Fayaz Usman Faheed Managing Director
(b)	Nature of contracts/ arrangements/ transaction	Interest free loan from Managing Director
(c)	Duration of the contracts/ arrangements/ transaction	NA
(d)	Salient terms of the contracts or arrangements or transaction including the value, if any	The Board of Directors at its meeting held on 14 th November, 2018 accorded its approval to extend the limit of borrowing from Mr. Fayaz Usman Faheed (DIN: 00252610), Managing Director of the Company from 20,00,00,000/- (Rupees Twenty Cores) to Rs. 40,00,00,000/- (Rupees Forty Cores Only) The above stated loan carries zero interest and is unsecured in nature is repayable by the company on demand.
(e)	Date of approval by the Board	14.11.2018
(f)	Amount of Transaction during the FY	Rs. 750.10 Lacs
(g)	Amount paid as advances, if any during the FY	NA
II		
(a)	Name (s) of the related party & nature of relationship	M/s. SDC Cinemas Partnership Concern of Managing Director
(b)	Nature of contracts/arrangements/transaction	Sales
(c)	Duration of the contracts/arrangements/transaction	NA
(d)	Salient terms of the contracts or arrangements or transaction including the value, if any	Sale of Product and Services
(e)	Date of approval by the Board	27.04.2018
(f)	Amount of Transaction during the FY	Rs. 10.86 Lacs
(g)	Amount paid as advances, if any during the FY	NA

**BY ORDER OF THE BOARD OF DIRECTORS
FOR ONESOURCE TECHMEDIA LIMITED**

SD/-

**FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR**

SD/-

**SAMIA FAHEED
(DIN: 02967081)
DIRECTOR**

**DATE: 30.08.2019
PLACE: CHENNAI**

Annexure II**MANAGEMENT DISCUSSION AND ANALYSIS****1. INDIAN ECONOMY:****a. ECONOMIC SCENARIO:**

The year 2018-19 saw the Indian economy yielding the benefits of structural reforms, viz Goods & Service Tax (GST), Demonetisation and Insolvency & Bankruptcy Code (IBC). The year witnessed a pick-up in project awards, improved clearances and fund allocation, resulting in a pick-up in execution momentum in the domestic market.

The domestic economy continues to be driven by public sector investments, mainly in areas of water supply, irrigation, urban transportation, crude exploration and refining, roads allied infrastructure and rural electrification. The domestic investment momentum was healthy despite the multiple challenges on the economic front, with volatile crude oil prices, currency swings, pressure on fiscal and current account deficits, sharp temporary contraction in liquidity and the general elections held in Q1 of FY2019-20.

The Government's 'Make in India' initiative for the Defence sector continues to progress slowly due to bureaucratic inertia and complex procurement procedures. Investment by private sector saw significant traction, with pick up in award of large value contracts in airport expansion and health sector. Also some momentum was seen in private sector capacity expansion. However, the overhang of bad debt, rising policy uncertainties and low capacity utilization continue to impact the Indian industry capex. The power and manufacturing sectors remained the worst affected. Surplus inventory in the residential sector and limited pick-up in requirement of new construction led to lower investments.

b. MACROECONOMIC SCENARIO:

The forecasts will only have a temporary effect on India's M&E industry. Most multilateral agencies see India grow above 7% in the medium-term. While the World Bank forecasts India to grow by 7.5% in both 2019 and 2020, IMF forecasts suggest the growth rate to be 7.4% in FY19 and further increase to 7.8% in FY20.

The M&E sector grows with the economy albeit at a higher pace, and its medium term outlook is bright. The global economy is expected to grow at 3.9% this year, faster than the 3.7% forecast by IMF in October 2017. Global growth is expected to boost India's exports, which have been facing a slowdown in recent years.

Largely driven by sentiment, ad spends by companies are expected to increase in FY 19 and beyond. A booming economy witnesses higher spending of various industries on advertisement as sales grow.

2. MEDIA AND ENTERTAINMENT INDUSTRY IN INDIA:

The Indian Media and Entertainment (M&E) industry is a sunrise sector for the economy and is making high growth strides. Proving its resilience to the world, the Indian M&E industry is on the cusp of a strong phase of growth, backed by rising consumer demand and improving advertising revenues. The industry has been largely driven by increasing digitisation and higher internet usage over the last decade. Internet has almost become a mainstream media for entertainment for most of the people.

The Indian advertising industry has evolved from being a small-scaled business to a full-fledged industry. The advertising industry is projected to be the second fastest growing advertising market in Asia after China. It is estimated that by 2018, the share of ad spend in India's Gross Domestic Product (GDP) will be around 0.45 per cent.

a. MARKET DYNAMICS:

India's advertising revenue is projected to reach Rs 1,232.70 billion (US\$ 18.39 billion) in FY23 from Rs 608.30 billion (US\$ 9.44 billion) in FY18.

Indian media and entertainment (M&E) industry grew at a CAGR of 10.90 per cent from FY18-19; and is expected to grow at a CAGR of 13.10 per cent to touch Rs 2,660.20 billion (US\$ 39.68 billion) by FY23 from Rs 1,436.00 billion (US\$ 22.28 billion) in FY19.

India is one of the highest spending and fastest growing advertising market globally.

i. TELEVISION:

TV advertising grew 14% in 2018 to reach INR305 billion. Number of private satellite channels increased to 885, of which 43% were classified as news channels. Ad volumes grew 15% in 2018.

ii. DEMOGRAPHIC FACTORS:

This growth is being driven, in part, by favourable demographic trends in India, including the growth of the Indian middle class.

iii. DIGITAL OPPORTUNITY:

India's media and entertainment (M&E) sector grew 13.4% year-on-year to touch 1.67 trillion in 2018, powered by digital platforms that grew 42% to 16,900 crore during the period, a new report said. The M&E sector in India is expected to cross 2.35 trillion (\$33.6 billion) by 2021, at a compounded annual growth rate of 11.6%, according to the report by lobby group Federation of Indian Chambers of Commerce and Industry (FICCI) and consulting firm Ernst & Young.

Digital ad spends grew 34% to 15,400 crore and now account for around 21% of the ad market. Several broadcasters have started combining selling of ads across over-the-top (OTT) and linear platforms to enable better monetization of marquee properties and increased utilization of digital inventory.

iv. ANIMATION, GAMING AND VFX INDUSTRY:

The Indian animation industry Animation grew 10% in 2018 to reach INR18.8 billion and is expected to expand to Rs 114 billion (US\$ 1.77 billion) by 2020. By 2021, the animation segment is expected to reach a size of INR24.4 billion. The VFX industry grew 27% in 2018 to reach INR39.6 billion.

b. GOVERNMENT INITIATIVES:

The Telecom Regulatory Authority of India (TRAI) is set to approach the Ministry of Information and Broadcasting, Government of India, with a request to fast-track the recommendations on broadcasting, in an attempt to boost reforms in the broadcasting sector. The Government of India has agreed to set up the National Centre of Excellence for Animation, Gaming, Visual Effects and Comics industry in Mumbai. The Indian and Canadian Government have signed an audio visual co-production deal to enable producers from both the countries exchange and explore their culture and creativity, respectively.

The Government of India has supported Media and Entertainment industry's growth by taking various initiatives such as digitising the cable distribution sector to attract greater institutional funding, increasing FDI limit from 74 per cent to 100 per cent in cable and DTH satellite platforms, and granting industry status to the film industry for easy access to institutional finance.

c. OUTLOOK FOR MAJOR SEGMENTS OF THE INDIAN ENTERTAINMENT & MEDIA INDUSTRY IN 2018 ARE AS FOLLOWS:

India is a huge market with very positive growth fundamentals across virtually every type of media. The market is strategically interesting to global players seeking to monetize content and capture growth upside, either as a participant via licensing or other commercial arrangements, or as an outright owner through an in-bound acquisition or organic investment approach.

With more than 850 TV channels and over 17,000 newspapers, the country is one of the most diverse and vibrant media markets globally. Yet the headroom for future growth is significant. Advertising, the lifeline of India's M&E industry, remains amongst the lowest in terms of spend as a percentage of GDP.

i. TELEVISION:

India is the second largest pay-TV market in the world in terms of subscribers after China, with 197 million TV households growing at 7.5%. Pay-TV penetration in India has more than doubled from 32% in 2001 to 66% in 2018 (by comparison in 2018 pay-TV penetration in the US was 78% and over 90% in China). While the size of the Indian pay-TV market in terms of revenue is smaller than its peers, the runway for continued growth provides exciting opportunities for global players.

ii. FILM:

In 2018, in-cinema advertising grew at 17% and is currently at INR7.5 billion. Because of their pan India presence and wide audience base, multiplex chains have a high revenue realization from advertisements. On the other hand, single screen cinemas have a limited reach and poor consumer targeting leading to lesser advertisement revenues. As a result, advertisement for most of the single screen cinemas and smaller multiplex operators is handled by nation-wide in-cinema advertisement aggregators like UFO Moviez and Qube Cinemas. These aggregators now have access to 7,000 single screens cumulatively across the country providing national and regional advertisers a one-stop shop for in-cinema advertising. This has led to improvement in ad revenues for single screen operators.

iii. PRINT MEDIA:

The Indian print segment imports more than 50% of its newsprint consumption, mainly from the US, Russia and Canada. Rising newsprint prices and a depreciation in the value of the Indian Rupee led to pressure on print sector margins in 2018. Operating margins of print media companies declined by over 400 basis points during 2018 due to rise in cost of newsprint, which accounts for 35-45% of their total costs.

Prices have stabilized in 2019 with petroleum prices again falling. Many print companies focused on cost management in 2018. Some key themes included reducing pagination / circulated copies, use of lower GSM newsprint, automation of manual processes, reduced marketing and free copies (which were over 5%) and other initiatives. Given that newsprint prices have reduced while cost efficiencies will continue, margins could improve in 2019.

iv. RADIO:

Radio grew 7.5% in 2018 to reach INR31.3 billion, taking its share in total advertising to 4.2%. Radio segment's growth in 2018 was fueled by a 3% volume growth of Radio AdEX, inventory in Phase-III stations coming online and non-FCT revenue growth from digital, content production, events, etc. Radio companies will focus on building communities to understand consumers better and enable brands to connect directly with their audiences

v. MUSIC:

India is one of the countries where digital music sales have overtaken physical sales. The Indian music segment grew 10% to reach INR14.2 billion in 2018. It is expected to grow 10.8% annually till 2021, on the back of increased digital revenues, performance rights and synchronization rights. India was at the 19th position in the IFPI world rankings of music markets. Film music contributed to over 80% of total revenues

vi. INTERNET ADVERTISING:

The growth of digital advertising and access to advertising platforms and the analytics they provide has prompted some clients to start in-housing their media buying processes. India is ranked as the fastest growing Top-10 advertising market in the world, with advertising spends expected to grow 14% in 2019.

vii. GAMING AND VFX INDUSTRY:

India has traditionally been a hub for VFX services for the world, but the increase in domestic demand and improvement in skills has led to an increase in the uptake of services provided by Indian companies. At the start of 2018, India had around 40 VFX and 250 game development studios with more than 15,000 professionals working for them.

Online gamers in India grew 52% to 278 million in 2018. VFX grew 27% in 2018 to reach INR39.6 billion.

3. THE ROAD AHEAD:

The advertising and marketing sector in India is expected to enjoy a good run. Growth is expected in retail advertisement, on the back of factors such as several players entering the food and beverages segment, e-commerce gaining more popularity in the country, and domestic companies testing out the waters.

The rural region is a potentially profitable target. For instance, in the automobiles sector, the focus of two-wheelers on rural areas could mean more launches and more advertising spends. The telecom sector could see growth as well, driven by better smartphone penetration and service providers cutting down on prices.

4. RISK FACTORS:**a. Competition from other players:**

The Company operates in highly competitive environment that is subject to innovation, changes and varying levels of resources available to each player in each segment of business.

b. Ever changing trends in Media sector:

It may not be possible to consistently predict changing audience tastes. People's tastes vary quite rapidly along with the trends and environment they live in. This makes it virtually impossible to predict whether a particular show or serial would do well or not. With the kind of investments made in ventures, repeated failures would have an adverse impact on the bottom line of the Company.

c. Winning with Innovation:

Technological change is disrupting our traditional brand communication models. Our ability to develop and deploy the right communication, both in terms of messaging content and medium is critical to the continued strength of our brands.

5. BUSINESS STRATEGY:

- a. Continued investment in diverse portfolio mix ranging from high budget global theatrical releases to lower budget specific audience targeted movies.
- b. Capitalize on positive industry trends in the Indian Market.
- c. Expand our regional language content offerings and
- d. Increase our distribution of content through digital platforms.

6. RISK MANAGEMENT & INTERNAL CONTROLS:

The Company has a robust Risk Management framework to identify, evaluate business risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. The business risk framework defines the risk management approach across the enterprise at various levels including documentation and reporting. The framework has different risk models which help in identifying risks trend, exposure and potential impact analysis at a Company level as also separately for business segments. The Company has identified various risks and also has mitigation plans for each risk identified. The Risk Management Policy of the Company is available on our website <http://www.ostml.com/InvestorRelation.php?act=Policy>.

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the 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 disclosures.

7. DISCUSSION ON FINANCIAL PERFORMANCE:

During the year under review, the Company has earned a profit before Interest, Depreciation & Tax of Rs. 407.38 lacs as compared to previous year's Loss of Rs. 231.55 lacs. The net Profit for the year under review has been Rs. 137.94 lacs as compared to the previous year net loss Rs. 173.62 lacs. Your Directors are continuously looking for avenues for future growth of the Company in Media and Entertainment Industry.

8. HUMAN RESOURCE:

The Company firmly believes that human resources is an important instrument to provide proper communication of the Company's growth story to its stake holders and plays vital role in the overall prospects of the Company. So the Company takes possible steps for the welfare of its manpower. The employee relationship was cordial throughout the year. We as on 31st March, 2019 have 67 permanent employees on our rolls.

**BY ORDER OF THE BOARD OF DIRECTORS
FOR ONESOURCE TECHMEDIA LIMITED**

DATE: 30.08.2019
PLACE: CHENNAI

SD/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR

SD/-
SAMIA FAHEED
(DIN: 02967081)
DIRECTOR

Annexure III**DETAILS OF DIRECTORS AND EMPLOYEE REMUNERATION**

Information as per Section 197(12) of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

Sl. No.	Particulars	Details				
1.	The ratio of the remuneration of each director to the median employee's remuneration for the financial year	<p>➤ Mr. Fayaz Usman Faheed (DIN: 00252610) is the Managing Director of the Company as date of this Report. Further he is paid a remuneration of Rs. 1,50,000/- every month. The median remuneration of the employees is Rs. 21,000/- per month.</p> <table border="1"> <thead> <tr> <th>Name of the Director</th> <th>Ratio of the Median</th> </tr> </thead> <tbody> <tr> <td>Mr. Fayaz Usman Faheed</td> <td>7.14 : 1</td> </tr> </tbody> </table>	Name of the Director	Ratio of the Median	Mr. Fayaz Usman Faheed	7.14 : 1
Name of the Director	Ratio of the Median					
Mr. Fayaz Usman Faheed	7.14 : 1					
2.	The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year	<p>MANAGING DIRECTOR: There was 50% increase in the salary of Mr. Fayaz Usman Faheed, Managing Director of the Company.</p> <p>CHIEF FINANCIAL OFFICER: There was no increase in the salary of Mrs. Hemalatha K, Chief Financial Officer.</p> <p>COMPANY SECRETARY: Ms. Kanchan Jhawar was appointed as Company Secretary cum Compliance Officer w.e.f 01st October, 2018 at a monthly remuneration of Rs. 20,000/-.</p>				
3.	The percentage increase in the median remuneration of employees in the financial year	The Median Remuneration of the employee as on 31 st March, 2019 was Rs. 21,000/- and as on 31 st March, 2018 is Rs. 24,600/- , thus the median employee remuneration has decreased by 14.64%				
4.	The number of permanent employees on the rolls of company	67 Employees as on 31 st March, 2019				
5.	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and any exceptional circumstances for increase in the managerial remuneration	<p>There is a decrease in Average salary of employee by 6.58%, where as there is 50% increase in salary of Managerial Personnel.</p> <p>During the Financial year, the Company has increased its number of employees and thus the question of calculation of Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration does not arise.</p>				
6.	If remuneration is as per the remuneration policy of the company	It is hereby affirmed that the remuneration paid is as per the remuneration policy of the Company.				

BY ORDER OF THE BOARD OF DIRECTORS
FOR ONESOURCE TECHMEDIA LIMITED

DATE: 30.08.2019
PLACE: CHENNAI

SD/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR

SD/-
SAMIA FAHEED
(DIN: 02967081)
DIRECTOR

Annexure IV**DETAILS OF TOP TEN EMPLOYEES**

Particulars of Employees Information as required under Rule 5 (2) & Rule 5 (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 for the Financial Year ended March 31, 2019:

Sr. No	Name of the Employee	Age	Designation	Nature of Employment	Amount (In Rs. Per Month)	Qualification	Experience in years	Date of Joining	Particulars of Previous Employment
1	Raja N	47	Chief Technical Officer	Technical	1,10,000	BECE	12	01-04-15	Manager UFO Movies Limited
2	Usman Fayaz	65	President-Operations	Management	1,00,000	B.COM	30	01-08-19	Business in the same field as Company
3	Hemalatha	37	Chief Financial Officer	Accounts	75,000	Msc (IT)	13	01-06-16	Finance Manager Ufbid2buy (India) Pvt Ltd.
4	J.Fahad	29	Chief Operating Officer	Management	75,000	MBA, PGDM	9	01-06-18	Samaira Online Enterprise, Business Head
5	Anand Vishal Kumar R	36	Head	IT	50,000	BE	12	01-07-17	Software Developer Ufbid2buy
6	Saravanan S	40	Team Manager	Operation & Mis	46,000	BBA	16	01-09-15	Senior Manager Wisarinfotech Pvt Ltd
7	Vijay Mcenroe	40	Manager	Content	46,000	B.COM	8	01-05-17	Executive Producer Uf Media Pvt Ltd
8	Majeeth	51	Manager	Content	45,000	BA	18	01-09-16	Manager Uf Media Pvt Ltd
9	Sheik Abdul Hameed	41	Manager	Advertisement	43,700	B.SC	19	01-07-16	Asst.Manager Uf Media Pvt Ltd
10	Mohammed KhaledYadgiri	36	Head Technical	Technical	40,000	BCA	14	01-08-16	Head Technical Ufbid2buy

**BY ORDER OF THE BOARD OF DIRECTORS
FOR ONESOURCE TECHMEDIA LIMITED**

DATE: 30.08.2019
PLACE: CHENNAI

SD/-
FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR

SD/-
SAMIA FAHEED
(DIN: 02967081)
DIRECTOR

Annexure V

**SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH 2019**
[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 Members,
M/s. Onesource Techmedia Limited
33/1, Wallajah Road,
Chepauk,
Chennai- 600 002

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Onesource Techmedia Limited (CIN: L72900TN2008PLC067982)** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of Company'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, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended March 31, 2019, 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.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2019 according to the provisions of:

1. The Companies Act, 2013 (the Act) and the rules made there under;
2. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
3. The Depositories Act, 1996 and the Regulations and bye-laws framed there under;
4. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings ¹;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992 & The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
 - d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999²;
 - e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008³;
 - f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client⁴
 - g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009⁵; and
 - h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998⁶;
 - i) The Securities and Exchange Board of India (Listing obligations & Disclosure Requirements) Regulations, 2015

¹ Not applicable to the Company as the Company does not have any Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings during the audit period.

² Not applicable to the Company, as the Company has not provided any Employee Stock Option Scheme or Employee Stock Purchase Scheme to its employees during the audit period.

³ Not applicable to the Company, as the Company has not issued any debt instrument during the audit period.

⁴ Not applicable to the Company, as the Company has not registered itself as a Registrars to an Issue and Share Transfer Agents.

⁵ Not applicable to the Company, as no delisting of its securities were undertaken by the company from any of the Stock Exchange where its securities are listed during the audit period.

⁶ Not applicable to the Company, as the Company did not undertake any Buy Back of Securities during the audit period

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

- i. Secretarial Standards issued by The Institute of Company Secretaries of India.
- ii. Uniform Listing Agreement entered into by the Company with BSE Limited.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observation;

- i. *The Position of Company Secretary cum Compliance Officer in terms of Section 203 (1) (ii) of the Companies Act, 2013 and Regulation 6(1) of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, was vacant from 01st April, 2018 to 30th September, 2018 which was subsequently filled from 01st October, 2018 to the date of this report.*
- ii. *The Company has not appointed an Auditor/Firm of Auditors who has/have subjected himself/themselves to peer review process and holds a valid certificate issued by Peer Review Board of Institute of Chartered Accountants of India as stipulated under Regulation 33 (1)(d) SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.*

I further report that,

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice was given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent in advance, and a system exists for seeking and obtaining further information and clarification on the agenda items before the meeting and for meaningful participation at the meeting.

All the decisions at the Board Meeting(s) and Committee Meetings(s) were carried out unanimously as recorded in the minutes of the meeting of Board of Directors or Committee(s) as the case may be.

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

I further report that during the audit period;

- In concurrence with Mr. Fayaz Usman Faheed, Promoter of the company and on completion of the Takeover Formalities as prescribed under the provisions of Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 Mr. Jose Charles Martin was inducted as the Co-Promoter along with Mr. Fayaz Usman Faheed w.e.f., the date of completion of the Open Offer Formalities (i.e., 18th May, 2018).

This report is to be read along with Annexure A of even date which forms integral part of this Report.

**FOR JAIN SONESH & ASSOCIATES
COMPANY SECRETARIES**

SD/-

**SONESH JAIN
PROPRIETOR**

FCS – 9627 COP – 11865

PLACE : HOWRAH
DATE : 30.08.2019

Annexure A

To,
The Members,
M/s. Onesource Techmedia Limited
33/1, Wallajah Road,
Chepauk,
Chennai- 600 002

My Secretarial Audit Report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the relevant records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for our opinion.
3. I have not verified the correctness and appropriateness of Financial and Tax records and Books of Accounts of the company.
4. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

**FOR JAIN SONESH & ASSOCIATES
COMPANY SECRETARIES**

**SD/-
SONESH JAIN
PROPRIETOR
FCS – 9627 COP – 11865**

**PLACE : HOWRAH
DATE : 30.08.2019**

Annexure VI**Form No. MGT-9****EXTRACT OF ANNUAL RETURN**as on the financial year ended on 31st March, 2019[Pursuant to section 92(3) of the Companies Act, 2013 and
Rule 12(1) of the Companies (Management and Administration) Rules, 2014]**I. REGISTRATION AND OTHER DETAILS:**

i	CIN:	L72900TN2008PLC067982	
ii	Registration Date	30/05/2008	
iii	Name of the Company	Onesource Techmedia Limited	
iv	Category / Sub-Category of the Company	Pubic Company / Limited by shares	
v	Address of the Registered office and contact details	No. 33/1, Wallajah Road, Chepauk, Chennai- 600 002 (T) (91) - 044 – 28545858 (W) : www.ostml.com Email : info@ostindia.org	
vi	Whether listed company	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
vii	Name, Address and Contact details of Registrar and Transfer Agent, if any	M/s. PurvaSharegistry (India) Pvt. Ltd. No-9, Shiv Shakti Industrial Estate, Ground Floor, J. R. Boricha Marg, Opp. Kasturba Hospital, Lower Parel, Mumbai - 400 011 (T) (91)- 022-2301 6761 / 2301 8261 (F) (91)- 022-2301 2517 Email: support@purvashare.com; busicomp@gmail.com	

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY:

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

Sl. No.	Name and Description of main products / services	NIC Code of the Product/ service	% to total turnover of the company
1	Motion picture, video and television programme activities	591	79.48
2	Retail trade not in stores, stalls or markets	479	20.52

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES:

Sl. No.	Name And Address of The Company	CIN/GLN	Holding/ Subsidiary/ Associate	% of shares held	Applicable Section
NA	NA	NA	NA	NA	NA

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

i. Category-wise Share Holding:

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters*									
(1) Indian									
a) Individual/HUF	19,71,200	-	19,71,200	30.36	45,61,200	-	45,61,200	70.25	39.89
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt (s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub-total (A) (1):-	19,71,200	-	19,71,200	30.36	45,61,200	-	45,61,200	70.25	39.89
(2) Foreign									
a) NRIs – Individuals	-	-	-	-	-	-	-	-	-
b) Other – Individuals	-	-	-	-	-	-	-	-	-
c) Bodies Corp.	-	-	-	-	-	-	-	-	-
d) Banks /FI	-	-	-	-	-	-	-	-	-
e) Any other	-	-	-	-	-	-	-	-	-
Sub-total (A) (2):-	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A) = (A)(1)+(A)(2)	19,71,200	-	19,71,200	30.36	45,61,200	-	45,61,200	70.25	39.89
B. Public Shareholding									
(1) Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt.	-	-	-	-	-	-	-	-	-
d) State Govt(S)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others									
1. Market Maker	1,20,000	-	1,20,000	1.84	-	-	-	-	(1.84)
Sub-Total (B)(1)	1,20,000	-	1,20,000	1.84	-	-	-	-	(1.84)
(2) Non-Institutions									
a) Bodies Corp.									
i. Indian	23,03,900	-	23,03,900	35.49	7,52,300	-	7,52,300	11.59	(23.90)
ii. Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
i. Individual shareholders holding nominal share capital upto Rs. 1 lakh	5,75,500	-	5,75,500	8.86	4,54,000	-	4,54,000	6.99	(1.87)
ii. Individual shareholders holding nominal share capital in excess of Rs 1 lakh	12,86,500	-	12,86,500	19.82	3,89,600	-	3,89,600	6.00	(13.81)
c) Others									
1. HUF	1,95,400	-	1,95,400	3.01	1,75,400	-	1,75,400	2.70	(0.31)
2. CLEARING MEMBERS	40,000	-	40,000	0.62	40,000	-	40,000	0.62	-
3. LLP	-	-	-	-	1,20,000	-	1,20,000	1.85	1.85
Sub-Total (B)(2)	44,01,300	-	44,01,300	67.79	19,31,300	-	19,31,300	29.74	(38.05)
Total Public Shareholding (B)=(B)(1)+(B)(2)	45,21,300	-	45,21,300	69.64	19,31,300	-	19,31,300	29.74	(39.89)
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	64,92,500	-	64,92,500	100.00	64,92,500	-	64,92,500	100.00	-

ii. Shareholding of Promoters:

Sl. No	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% Change in Shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Fayaz Usman Faheed	19,71,200	30.36	-	19,71,200	30.36	-	-
2	Jose Charles Martin	-	-	-	25,90,000	39.89	-	39.89
	Total	19,71,200	30.36	-	45,61,200	70.25	-	39.89

Note: Mr. Jose Charles Martin was inducted as Promoter of the Company w.e.f 18th May, 2018 under Regulation 31 A (5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 by Virtue of Open Offer in accordance with the provisions of Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.

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

Sl. No	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	FAYAZ USMAN FAHEED				
	01.04.2018	19,71,200	30.36	-	-
	Date wise Increase / Decrease in Shareholding during the year	-	-	-	-
	31.03.2019	-	-	19,71,200	30.36
2.	JOSE CHARLES MARTIN				
	18.05.2018 - Became a Promoter	25,90,000	39.89	-	-
	Date wise Increase / Decrease in Shareholding during the year	-	-	-	-
	31.03.2019	-	-	25,90,000	39.89

iv. Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	LOVELY VINCOM PRIVATE LIMITED				
	01.04.2018	3,23,900	4.99	-	-
	Less 18.05.2018 Market Sales	2,50,000	3.85	73,900	1.14
	31.03.2019	-	-	73,900	1.14
2	AMBE PROJECTS LIMITED				
	01.04.2018	3,00,000	4.62	-	-
	Less 18.05.2018 Market Sales	2,30,000	3.54	70,000	1.08
	31.03.2019	-	-	70,000	1.08
3	TRIVIKRAMA INDUSTRIES LIMITED				
	01.04.2018	3,00,000	4.62	-	-
	Less 18.05.2018 Market Sales	2,30,000	3.54	70,000	1.08
	Less 13.07.2018 Market Sales	70,000	1.08	-	-
	Ceased to be a Member w.e.f 13.07.2018				
4	JAIGURU MERCHANDISE PRIVATE LIMITED				
	01.04.2018	2,80,000	4.31	-	-
	Less 18.05.2018 Market Sales	2,10,000	3.23	70,000	1.08
	Less 29.06.2018 Market Sales	70,000	1.08	-	-
	Ceased to be a Member w.e.f 29.06.2018				
5	ANURODH MERCHANDISE PRIVATE LIMITED				
	01.04.2018	2,80,000	4.31	-	-
	Less 18.05.2018 Market Sales	2,10,000	3.23	70,000	1.08
	Less 14.12.2018 Market Sales	70,000	1.08	-	-
	Ceased to be a Member w.e.f 14.12.2018				

Sl. No	For Each of the Top 10 Shareholders		Shareholding at the beginning of the year		Cumulative Shareholding during the year	
			No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
6	MEENAKSHI ENTERPRISES LIMITED					
	01.04.2018		2,70,000	4.16	-	-
	Less	20.04.2018 Market Sales	2,10,000	3.23	60,000	0.92
	Add	22.06.2018 Purchase	55,400	0.85	1,15,400	1.78
	Add	29.06.2018 Purchase	87,500	1.35	2,02,900	3.13
	Add	06.07.2018 Purchase	10,000	0.15	2,12,900	3.27
	Add	13.07.2018 Purchase	86,000	1.32	2,98,900	4.60
	Add	27.07.2018 Purchase	19,500	0.30	3,18,400	4.90
	31.03.2019		-	-	3,18,400	4.90
7	KISHAN KUMAR JHUNJHUNWALA					
	11.04.2018		2,49,600	3.84	-	-
	Less	18.05.2018 Market Sales	1,90,000	2.93	59,600	0.92
	31.03.2019		-	-	59,600	0.92
8	VENKATESH S R					
	01.04.2018		2,40,000	3.70	-	-
	Less	18.05.2018 Market Sales	1,90,000	2.93	50,000	0.77
	Exited top 10 as on 18.05.2019					
	Entered top 10 as on 13.07.2019					
	13.07.2019		50,000	0.77	-	-
	Less	07.09.2018 Market Sales	10,000	0.15	40,000	0.62
	Less	05.10.2018 Market Sales	10,000	0.15	30,000	0.46
05.10.2018-Exited Top Ten		-	-	40,000	0.46	
9	NORTH EASTERN EXPORTERS LIMITED					
	01.04.2018		2,40,000	3.70	-	-
	Less	18.05.2018 Market Sales	1,90,000	2.93	50,000	0.77
	31.03.2019				50,000	0.77
10	RUHI JHUNJHUNWALA					
	01.04.2018		1,25,000	1.93	-	-
	Less	18.05.2018 Market Sales	1,00,000	1.54	25,000	0.39
	Exited Top Ten on 18.05.2018		-	-	25,000	0.39
11.	SUMIT GOYAL					
	18.05.2018- Entered Top Ten		1,00,000	1.54	-	-
	Less	22.03.2019 Market Sales	1,00,000	1.54	-	-
	Ceased to be a Member w.e.f 22.03.2019					
12.	GLOBAL INFRATECH & FINANCE LIMITED					
	18.05.2018 Entered Top Ten		50,000	0.77	-	-
	Date wise Increase/Decrease in shareholding during the year		-	-	-	-
	31.03.2019		-	-	50,000	0.77
13.	SCINTILLA COMMERCIAL & CREDIT LIMITED					
	29.06.2018- Entered Top Ten		50,000	0.77	-	-
	Date wise Increase/Decrease in shareholding during the year		-	-	-	-
	31.03.2019		-	-	50,000	0.77
14.	JKISHA JAIN					
	05.10.2018- Entered Top Ten		40,000	0.62	-	-
	26.10.2018 Exited Top Ten		-	-	40,000	0.62
15.	EMILY BOSCO MENEZES					
	26.10.2018- Entered Top Ten		40,000	0.62	-	-
	Date wise Increase/Decrease in shareholding during the year		-	-	-	-
	31.03.2019		-	-	40,000	0.62
16.	CORPWIS ADVISORS PRIVATE LIMITED					
	14.12.2018 Entered Top Ten		70,000	1.08	-	-
	Date wise Increase/Decrease in shareholding during the year		-	-	-	-
	31.03.2019		-	-	70,000	1.08

Sl. No	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year		
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	
17.	VZ VANIJYA LLP					
	22.03.2019 Entered Top Ten		1,00,000	1.54	-	-
	Date wise Increase/Decrease in shareholding during the year		-	-	-	-
	31.03.2019		-	-	1,00,000	1.54

Note:

As the entire share capital of the Company is in Dematerialised form tracing of exact date of transaction in the script of the company is not possible, hence we have mentioned the date of Benpos as the date of transaction for Increase / Decrease in the Shareholding of the Top Ten Shareholders.

v. Shareholding of Directors and Key Managerial Personnel:

Sl. No	For Each of the Directors and KMP	Shareholding at the beginning of the year		Cumulative Shareholding during the year		
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company	
1	BASKARAN SATHYA PRAKASH -INDEPENDENT DIRECTOR					
	01.04.2018		15,000	0.23	-	-
	Less	18.05.2018 Market Sales	10,000	0.15	5,000	0.08
	31.03.2019		-	-	5,000	0.08
2	FAYAZ USMAN FAHEED – MANAGING DIRECTOR					
	01.04.2018		19,71,200	30.36	-	-
	Date wise Increase / Decrease in Shareholding during the year.		-	-	-	-
	31.03.2019		-	-	19,71,200	30.36

V. INDEBTEDNESS:

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

(Rs. In Lakhs)

Particulars	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i. Principal Amount	545.05	936.81	-	1481.86
ii. Interest due but not paid	-	-	-	-
iii. Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	545.05	936.81	-	1,481.86
Change in Indebtedness during the financial year				
➤ Addition	1,589.97	-	-	1,589.97
➤ Reduction	-	750.10	-	750.09
Net Change	1,589.98	750.10	-	839.87
Indebtedness at the End of the financial year				
i. Principal Amount	2,135.02	186.71	-	2,321.73
ii. Interest due but not paid	-	-	-	-
iii. Interest accrued but not due	-	-	-	-
Total (i+ii+iii)	2,135.02	186.71	-	2,321.73

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL:

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

(Rs. In Lakhs)

Sl.No.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount Rs.
		Fayaz Usman Faheed Managing Director	
1	Gross salary	18.00	18.00
	b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-
	c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-
2	Stock Options	-	-
3	Sweat Equity	-	-
4	Commission	-	-
	- As % of Profit - Others, specify	- -	- -
5	Others, Please specify	-	-
	Total (A)	18.00	18.00
	Ceiling as per the Act (in accordance with Section II of the Schedule V of the Companies Act, 2013)	60.00	60.00

B. Remuneration to other directors:

(Rs. In Lakhs)

Sl.No.	Particulars of Remuneration	Name of Directors	Total Amount
1.	Independent Directors:		
	• Fee for attending board / committee meetings	-	-
	• Commission	-	-
	• Others, Please specify	-	-
	Total (1)	-	-
2	Other Non-Executive Directors		
	• Fee for attending board / committee meetings	-	-
	• Commission	-	-
	• Others, please specify	-	-
	Total (2)	-	-
	Total (B)=(1+2)	-	-
	Total Managerial Remuneration	-	-
	Overall Ceiling as per the Act	-	-

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

(Rs. In Lakhs)

Sl.No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary ¹	CFO ²	Total
1	Gross salary				
	a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	1.20	9.00	10.00
	b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Options	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission				
	- As % of Profit - Others, specify	- -	- -	- -	- -
5	Others, Please specify	-	-	-	-
	Total		1.20	9.00	10.00

Note:

¹Ms. Kanchan Jhawar was appointed for the post of Company Secretary with effect from 01st October, 2018.

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

(Rs. In Lakhs)

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT / COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
B. DIRECTORS					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-
C. OTHER OFFICERS IN DEFAULT					
Penalty	-	-	-	-	-
Punishment	-	-	-	-	-
Compounding	-	-	-	-	-

**BY ORDER OF THE BOARD OF DIRECTORS
FOR ONESOURCE TECHMEDIA LIMITED**

SD/-

**FAYAZ USMAN FAHEED
(DIN: 00252610)
MANAGING DIRECTOR**

SD/-

**SAMIA FAHEED
(DIN: 02967081)
DIRECTOR**

**DATE: 30.08.2019
PLACE: CHENNAI**

INDEPENDENT AUDITOR'S REPORT**To the Members of Onesource Techmedia Limited****Report on the Audit of the Standalone Financial Statements****Opinion**

We have audited the standalone financial statements of **Onesource Techmedia Limited** ("the Company"), which comprise the balance sheet as at March 31, 2019, and the statement of Profit and Loss, statement of changes in equity and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 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, 2019, and its profit/loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the 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.

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.

We have determined that there are no key audit matters to communicate in our report for Onesource Techmedia Limited.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards/ Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 or read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

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

In preparing the financial statements, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure B a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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, (the Statement of Changes in Equity) 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, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March, 2019 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2019 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - (i) The company does not have any pending litigations which would impact its financial position.
 - (ii) The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - (iii) There were no amounts that were required to be transferred to the investor's education and protection fund by the company.

FOR P. SHANMUGARAJ & CO
CHARTERED ACCOUNTANTS
FIRM REG. NO- 010222S

SD/-
P. SHANMUGARAJ
PARTNER
M NO. 212681

DATE: MAY 30, 2019
PLACE: CHENNAI

**ANNEXURE - A TO THE AUDITORS' REPORT REFERRED TO IN OUR REPORT
OF EVEN DATE TO THE MEMBERS OF
ONESOURCE TECHMEDIA LIMITED**

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 Refrigerators and Home Appliances Private limited ("the Company") as of 31 March 2019 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 based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2019, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

FOR P. SHANMUGARAJ & CO
CHARTERED ACCOUNTANTS
FIRM REG. NO- 010222S

SD/-
P. SHANMUGARAJ
PARTNER
M NO. 212681

DATE: MAY 30, 2019
PLACE: CHENNAI

**ANNEXURE- 'B' TO THE INDEPENDENT AUDITORS REPORT AS REPORTED
TO IN PARAGRAPH 1 OF OUR REPORT EVEN DATE
ONESOURCE TECHMEDIA LIMITED**

1. In respect of its fixed assets:
 - a. The company has maintained records to the fixed assets, *however the Company is in the process of comprehensively compiling, completing the fixed asset register with the particulars including quantitative details, precise description of assets and situation of its fixed assets.*
 - b. The Company has a regular program of physical verification of its fixed assets to cover all the items of fixed assets in a phased manner over a period of two years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. *During the year the company has undertaken physical verification of fixed assets in accordance with the program. The management is in the process of reconciling with the books of accounts and the impact if any arising out of such reconciliations, is not presently determinable.*
 - c. According to the information and explanations given to us, there are no immovable properties held in the name of the company as at March 31, 2019.
2. In respect of the Inventories of the Company
 - a. The inventories have been physically verified by the management during the year. In our opinion, the frequency of physical verification is reasonable.
 - b. In our opinion and according to the information and explanations given to us, the procedures for physical verification of inventory 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, the Company has maintained proper records of inventory. The discrepancies between the physical stocks and the book stocks were not material and have been properly dealt with in the books of account
3. The Company has not granted any loans secured/unsecured to companies, firms or other parties covered in the registrar maintained under section 189 of the Act. Accordingly, the provision of the clause 3(iii)(a) and 3(iii)(c) of the Order are not applicable.
4. The company has not given any loans, guarantees, securities or made investments which are required to be complied with the provisions of section 185 and 186 of the Companies Act, 2013.
5. According to the information and explanations given to us, the Company has not accepted any deposits covered under Section 73 to 76 of the Act.
6. To the best of our knowledge and belief, the Central Government of India has not specified the maintenance of cost records under sub section (1) of Section 148 of the Act, in respect of company's products/ service. Accordingly, the provision of the clause 3(vi) of the order is not applicable.
7. The company has generally been regular in depositing statutory dues with appropriate authorities. As on the last date of the financial year there are no dues outstanding for more than six months.
8. The company has not defaulted in repayment of dues to any financial institutions or Banks as at the Balance Sheet date and there is no debenture holder.
9. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
10. According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit

11. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.
12. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards
14. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable
16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Hence this clause is not applicable.

FOR P. SHANMUGARAJ & CO
CHARTERED ACCOUNTANTS
FIRM REG. NO- 010222S

SD/-
P. SHANMUGARAJ
PARTNER
M NO. 212681

DATE: MAY 30, 2019
PLACE: CHENNAI

BALANCE SHEET AS AT MARCH 31, 2019

(Amount in Lakhs)

PARTICULARS	Note	March 31, 2019	March 31, 2018
EQUITY AND LIABILITIES			
SHAREHOLDERS' FUNDS			
(a) Equity Share Capital	3	649.25	649.25
(b) Reserves and Surplus	4	197.62	59.68
TOTAL EQUITY		846.87	708.93
LIABILITIES			
NON-CURRENT LIABILITIES			
(a) Long Term Borrowings	5	2,321.73	1,290.10
(b) Other Long Term Borrowings	6	627.70	445.51
(c) Deferred tax Liability	7	50.00	1.37
TOTAL NON-CURRENT LIABILITIES		2,999.43	1,736.98
CURRENT LIABILITIES			
(a) Trade Payables	8	21.94	13.05
(b) Other Financial Liabilities	9	-	191.75
(c) Other Current Liabilities	10	16.56	-
TOTAL CURRENT LIABILITIES		38.50	204.80
TOTAL EQUITY AND LIABILITIES		3,884.80	2,678.23
ASSETS			
NON CURRENT ASSETS			
(a) Property, Plant and Equipment			
i. Tangible Assets	11	2,204.17	1,409.83
ii. Intangible Assets	11	4.73	1.80
(b) Non Current Investments	12	575.51	339.35
(c) Long Term Loans and Advances	13	33.09	98.47
(d) Other Non Current Assets	14	-	-
TOTAL NON CURRENT ASSETS		2,817.50	1,849.45
CURRENT ASSETS			
(a) Inventories	15	35.80	39.89
(b) Trade Receivables	16	446.14	393.55
(c) Cash and Cash Equivalents	17	248.37	20.31
(d) Other Current Assets	18	336.99	375.04
TOTAL CURRENT ASSETS		1,067.30	828.79
TOTAL ASSETS		3,884.80	2,678.23

The accompanying notes are an integral part of these financial statements

This is the Balance Sheet referred to in our report of even date

FOR P SHANMUGARAJ & CO.,

Chartered Accountants

Firm Registration No: 010222S

FOR AND ON BEHALF OF THE BOARD

Sd/-
P SHANMUGARAJ
Partner
M. No : 212681

Sd/-
FAYAZ USMAN FAHEED
(DIN:00252610)
Managing Director

Sd/-
SAMIA FAHEED
(DIN: 02967081)
Director

Place : Chennai
Date : 30.05.2019

Sd/-
KUPPUSAMY HEMALATHA
(PAN: AERPH0005F)
Chief Financial Officer

Sd/-
KANCHAN JHAWAR
(PAN: ARBPJ7224M)
Company Secretary

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2019

(Amount in Lakhs)

PARTICULARS	Note	March 31, 2019	March 31, 2018
INCOME			
Revenue From Operations	19	947.75	645.76
Other Income	20	(0.81)	23.59
TOTAL INCOME		946.94	669.35
EXPENSE			
Purchase of Stock in trade	21	159.69	117.06
Changes in Inventories of Stock in trade	22	4.09	11.34
Employee benefit expenses	23	228.89	158.37
Finance Cost	24	51.15	57.17
Depreciation and Amortisation Expenses	25	170.07	358.00
Other Expenses	26	137.39	141.02
TOTAL EXPENSES		751.30	842.97
Profit/(Loss) before Exceptional Items and Tax		195.64	(173.62)
Exceptional Items		-	-
Profit/(Loss) Before Tax		195.64	(173.62)
Tax Expense			
- Current Tax		9.07	-
- Deferred Tax		48.63	-
Total Tax Expenses		57.70	-
Profit/(Loss) for the year		137.94	(173.62)
Earnings/(Loss) Per Equity Share (Face Value Rs. 10/- Per Share)			
Basic		2.12	(2.67)
Diluted		2.12	(2.67)

The accompanying notes are an integral part of these financial statements

This is the Statement of Profit & Loss referred to in our Report of even date

FOR P SHANMUGARAJ & CO.,

Chartered Accountants

Firm Registration No: 010222S

FOR AND ON BEHALF OF THE BOARD

Sd/-
P SHANMUGARAJ
Partner
M. No : 212681

Sd/-
FAYAZ USMAN FAHEED
(DIN:00252610)
Managing Director

Sd/-
SAMIA FAHEED
(DIN: 02967081)
Director

Place : Chennai
Date : 30.05.2019

Sd/-
KUPPUSAMY HEMALATHA
(PAN: AERPH0005F)
Chief Financial Officer

Sd/-
KANCHAN JHAWAR
(PAN: ARBPJ7224M)
Company Secretary

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2019

(Amount in Lakhs)

Particulars	Amount
Equity Share Capital	
Balance as at April 1st 2017	649.25
Changes in equity share capital during the year	-
Balance as at March 31, 2018	649.25
Changes in equity share capital during the year	-
Balance as at March 31, 2019	649.25

(Amount in Lakhs)

Particulars	Share Premium	Retained Earnings	Total
Balance as at April 1, 2017	250.75	(17.45)	233.30
Profit for the Year	-	(173.62)	(173.62)
Other comprehensive Income	-	-	-
Balance as at March 31, 2018	250.75	(191.07)	59.68
Profit for the Year	-	137.94	137.94
Other comprehensive Income	-	-	-
Balance as at March 31, 2018	250.75	(53.13)	197.62

The accompanying notes are an integral part of these financial statements

This is the statement of changes in equity referred to in our Report of even date

FOR P SHANMUGARAJ & CO.,

FOR AND ON BEHALF OF THE BOARD

Chartered Accountants

Firm Registration No: 010222S

Sd/-
P SHANMUGARAJ
Partner
M. No : 212681

Sd/-
FAYAZ USMAN FAHEED
(DIN:00252610)
Managing Director

Sd/-
SAMIA FAHEED
(DIN: 02967081)
Director

Place : Chennai
Date : 30.05.2019

Sd/-
KUPPUSAMY HEMALATHA
(PAN: AERPH0005F)
Chief Financial Officer

Sd/-
KANCHAN JHAWAR
(PAN: ARBPJ7224M)
Company Secretary

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2019

(Amount in Lakhs)

PARTICULARS	March 31, 2019	March 31, 2018
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/Loss Before Tax for the year	137.94	(173.62)
<i>Adjustments for</i>		
Depreciation and Amortisation Expenses	170.07	358.00
Share Issue Expenses written off	-	30.56
Deferred Tax Expenses	48.63	-
Bad Debts & Sundry balances written off	3.64	11.91
Loss/(Profit) on Sale of Investment	2.44	(11.36)
Net (Gain)/Loss arising on FVTPL Transactions	-	-
Interest on borrowings	41.67	57.17
Dividend Income	-	-
Interest Income	(1.63)	(12.23)
Changes in operating assets/Liabilities	402.76	260.43
Decrease / (Increase) in Inventories	4.09	11.34
Decrease / (Increase) in Trade Receivables	(56.23)	(320.85)
Decrease / (Increase) in Current Tax Assets	-	-
Decrease / (Increase) in Other Current Asset	38.05	(74.53)
Increase/(Decrease) in Trade payables	8.89	(43.48)
Increase/(Decrease) in other Current Liabilities	16.56	(19.41)
Increase/(Decrease) in Other Financial Liabilities	(191.75)	166.83
Cash Generated from Operations	222.37	(19.67)
Taxes Paid During the Year	-	-
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	222.37	(19.67)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Income	1.63	12.23
Dividend Income	-	-
Other Financial assets	65.38	5.50
Other Non-current assets	-	-
Payments for Purchase of Investments	(293.51)	-
Sale of investments	57.35	54.83
Loss / (Profit) on Sale of Investments	(2.44)	11.36
Payments for Purchase of Property, Plant and Equipment	(967.35)	(516.44)
NET CASH FROM INVESTING ACTIVITIES (B)	(1,138.95)	(432.53)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in other Financial Liabilities	182.19	107.51
Increase/(Decrease) in Borrowings	1,031.63	378.94
Interest on Borrowings	(41.67)	(57.17)
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	1,172.15	429.28
D. Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	255.57	(22.91)
E. Cash and Cash Equivalents at the beginning of the year	20.31	15.69
F. Cash and Cash Equivalents at the end of the year	275.88	(7.22)

Notes:

- The above cash flow statement has been prepared under Indirect method set out in the Ind AS 7 - Cash flow statement.
- Previous year's figures have been regrouped/rearranged where considered necessary.

This is the Cash Flow Statement referred to in our report of even date

This is the Cash Flow Statement referred to in our report of even date

FOR P SHANMUGARAJ & CO., Chartered

FOR AND ON BEHALF OF THE BOARD

Accountants

Firm Registration No: 010222S

Sd/-

P SHANMUGARAJ

Partner

M. No : 212681

Sd/-

FAYAZ USMAN FAHEED

(DIN:00252610)

Managing Director

Sd/-

SAMIA FAHEED

(DIN: 02967081)

Director

Sd/-

KUPPUSAMY HEMALATHA

(PAN: AERPH0005F)

Chief Financial Officer

Sd/-

KANCHAN JHAWAR

(PAN: ARBPJ7224M)

Company Secretary

Place : Chennai

Date : 30.05.2019

NOTES ON THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2019**Significant Accounting Policies****1. Corporate Information**

Onesource Techmedia Limited ("the company") was incorporated on May 30, 2008 under the Companies Act, 1956 having its registered office at Chennai. The company is engaged in the media and entertainment sector.

Significant Accounting Policies

This note provides a list of the significant accounting policies adopted in the preparation of the financial statements. These policies have been consistently applied to all the years presented unless otherwise stated.

Basis of preparation of financial statements**a) Statement of compliance**

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act and the Companies (Indian Accounting Standards) Rules, 2015. Up to the year ended March 31, 2017, the company prepared its financial statements in accordance with the requirements of Generally Accepted Accounting Principles in India (previous GAAP), which includes Standards notified under the Companies (Accounting Standards) Rules, 2006. These are the companies first Ind AS financial statements. The date of transition to Ind AS is April 1, 2016.

b) Basis of Measurement

The financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would consider those characteristics when pricing the asset or liability at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis and measurements that have some similarities to fair value but are not fair value, such as net realizable value in Ind AS 2. In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly; and

Level 3 inputs are unobservable inputs for the asset or liability

c) Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The Managing Director of the Company has been identified as being the chief operating decision maker. Based on the internal reporting to the Chief operating decision maker, the Company has identified that the Company has only one segment (media and entertainment services) and accordingly there are no other reportable segments.

d) Operating Cycle

Based on the nature of activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

e) Functional and Presentation currency

The Financial statements are presented in Indian Rupees, which is the functional currency of company and the currency of the primary economic environment in which the company operates.

f) Revenue Recognition**Revenue from Services**

Timing of recognition: Revenue from Services is recognised in the accounting period in which the services are rendered. For fixed price contracts, revenue is recognised based on the actual service provided to the end of the reporting period as a proportion of the total services to be provided (percentage of completion method).

Measurement of revenue: Estimates of revenues, cost or extent of progress towards completion are revised if circumstances change. Any resulting increases or decreases in estimated revenues or costs are reflected in profit or loss in the period in which the circumstances that give rise to the revision become known to the management.

Dividend and Interest Income

a) Dividend income from investments is recognised when the shareholder's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably).

b) Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

g) Taxation:

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax :

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the applicable tax rates and the provisions of the Income Tax Act, 1961 and other applicable tax laws

Deferred tax :

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred taxes are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset is realized, based on the tax rates and the tax laws enacted or substantively enacted as at the reporting date.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities. Current and deferred tax are recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

h) Impairment of assets

Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

i) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts (if any).

j) Investments and other financial assets**(i) Classification**

- a) The Company classifies its financial assets in the following measurement categories:
 - those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss),
 - b) those measured at amortised cost and
 - c) those measured at cost

The classification depends on the entity's business model for managing the financial assets, the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income. The Company reclassifies debt investments when and only when its business model for managing those assets changes.

(ii) Measurement

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or 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. There are two measurement categories into which the Company classifies its debt instruments:

- a) **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. A gain or loss on a debt investment that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in other income using the effective interest rate method.
- b) **Fair value through profit or loss:** Assets that do not meet the criteria for amortised cost or Fair value through other comprehensive income are measured at fair value through profit or loss. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss and is not part of a hedging relationship is recognised in profit or loss and presented net in the statement of profit and loss within other income/ other expenses in the period in which it arises. Interest income from these financial assets is included in other income.

Equity instruments

The Company subsequently measures all equity investments other than investments forming part of interest in associates and joint ventures at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in other comprehensive income, there is no subsequent reclassification of fair value gains and losses to profit or loss. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established. Changes in the fair value of financial assets at fair value through profit or loss are recognised in other income/ other expense in the statement of profit and loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

Impairment of financial assets

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at cost and amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

Derecognition of financial assets

A financial asset is derecognised only when

- a) The Company has transferred the rights to receive cash flows from the financial asset or
- b) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is derecognised. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not derecognised. Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is derecognised if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

k) Property Plant and Equipment

All items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Transition to Ind AS

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at April 1, 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

l) Depreciation and Amortisation methods, estimated useful lives and residual value

Depreciation is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives which are generally in accordance with those specified in Schedule II to the Companies Act, 2013. The useful lives used for depreciation are as follows:

ASSET PARTICULARS	USEFUL LIFE
Motor car	8 Years
Plant and machinery	13 Years
Computers	3 Years
Furniture & Fittings	10 Years
Electrical Equipment	10 Years
Computer softwares	6 Years
Computers	3 Years

m) Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

n) Employee Benefits**Short term obligations**

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet

o) Contributed Equity

Equity shares are classified as equity

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds

p) 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."

q) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs and decimals thereof as per the requirements of Schedule III, unless otherwise stated.

r) Transition to Ind AS

These are the Company's first financial statements prepared in accordance with Ind AS. The accounting policies set out in Note 1 have been applied in preparing the financial statements for the year ended March 31, 2018, the comparative information presented in these financial statements for the year ended March 31, 2017 and in the preparation of an opening Ind AS balance sheet at April 1, 2016 (the Company's date of

transition). In preparing its opening Ind AS balance sheet, the Company has adjusted the amounts reported previously in financial statements prepared in accordance with the accounting standards notified under Companies (Accounting Standards) Rules, 2006 (as amended) and other relevant provisions of the Act (previous GAAP or Indian GAAP). An explanation of how the transition from previous GAAP to Ind AS has affected the Company's financial position, financial performance and cash flows is set out in the following tables and notes:

**Exemptions and exceptions availed - Optional exemption
Deemed cost for property, plant and equipment**

Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition after making necessary adjustments for de-commissioning liabilities. This exemption can also be used for intangible assets covered by Ind AS 38 Intangible Assets. Accordingly, the Company has elected to measure all of its property, plant and equipment and intangible assets at their previous GAAP carrying value.

2. Critical estimates and judgements

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. Management also needs to exercise judgement in applying the Company's accounting policies. This note provides an overview of the areas that involved a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgements are Estimation of current tax expense and payable and Estimation of fair value of investment. Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the company and that are believed to be reasonable under the circumstances.

Note	Particulars	Number	Amount
	EQUITY AND LIABILITIES		
3	Equity share capital		
	Authorised Equity share capital		
	As at April 1, 2017	75,00,000	750
	Increase during the year	-	-
	As at March 31, 2018	75,00,000	-
	Increase during the year	-	-
	As at March 31, 2019	75,00,000	750
	Issued, Subscribed and fully Paid up share capital		
	As at April 1, 2017	64,92,500	649.25
	Increase during the year	-	-
	As at March 31, 2018	64,92,500	649.25
	Increase during the year	-	-
	As at March 31, 2019	64,92,500	649.25
	Movements in equity share capital	Number	Amount
	As at April 1, 2017	64,92,500	649.25
	As at March 31, 2018	64,92,500	649.25
	As at March 31, 2019	64,92,500	649.25

Terms and rights attached to equity shares

Equity Shares: The Company has only one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. Repayment of capital on liquidation will be in proportion to the number of equity shares held.

Details of shareholders holding more than 5% shares in the company						
Particulars	As at March 31, 2019		As at March 31, 2018		As at March 31, 2017	
	No. of Shares	%	No. of Shares	%	No. of Shares	%
Mr. Jose Charles Martin	25,90,000	39.89	-	-	-	-
Mr. Usmaan Faheed	19,71,200	30.36	19,71,200	30.36	19,71,200	30
M/s. Radhasoami Resources Ltd	-	-	-	-	5,10,000	7.86

(Amount in Lakhs)

Note	Particulars	March 31,2019	March 31,2018
4	Reserves and Surplus		
	Share Premium Reserve	250.75	250.75
	Retained Earnings	(53.13)	(191.07)
	Total	197.62	59.68
	Share Premium Reserve		
	Opening balance	-	-
	Add: Additions during the year	250.75	250.75
	Closing Balance	250.75	250.75
	Retained Earnings		
	Opening balance	(191.07)	(17.45)
Add: Profit / (Loss) for the year	137.94	(173.62)	
Closing Balance	(53.13)	(191.07)	
	Reserves and Surplus	197.62	59.62

(Amount in Lakhs)

Note	Particulars	March 31,2019	March 31,2018
	NON CURRENT LIABILITIES		
5	Long Term Borrowings		
	Unsecured		
	i) Loans from related Parties	186.71	936.81
	Secured		
i)Term Loans	2,135.02	353.30	
	Total	2,321.73	1,290.10
6	Other Long Term Borrowings		
	Unsecured Loans		
	Deposits Received	627.70	445.51
	Total	627.70	445.51
7	Deferred Tax Liability		
	Deferred Tax Liability	1.37	1.37
	Add: Timing difference between depreciation / amortisation as per financials and depreciation as per tax	48.63	-
	Total	50.00	1.37

(Amount in Lakhs)

Note	Particulars	March 31,2019	March 31,2018
	CURRENT LIABILITIES		
8	Trade Payables		
	Other trade payable	7.38	13.05
	Employee related payables	14.56	-
	Total	21.94	13.05
	There are no dues to enterprises as defined under Micro, Small and Medium Enterprises Development Act, 2006 which is on the basis of such parties having been identified by the management and relied upon by the auditors.		
9	Other Financial Liabilities		
	Current Maturities of long term debt	-	191.75
	Total	-	191.75
10	Other Current Liabilities		
	Statutory tax Payables	4.99	3.62
	Duties and Taxes (GST)	-	-
	Audit Fee Payable	2.50	-
	Provision for Income tax	9	-
	Other Payables	-	23.92
	Total	16.56	27.54

(Amount in Lakhs)

Particulars	Property, Plant and Equipment						Intangible Assets	Total
	Plant and Machinery	Motor Cars	Motor Cycle	Computers	Furniture & Fittings	Electrical Installations and Equipment	Computer Software	
Note: 11 Property, Plant and equipment and Other Intangible Assets								
Year ended March 31, 2018								
Gross Carrying amount								
Cost or Deemed cost as at April 1, 2017	1,147.83	183.32	1.43	47.05	34.26	2.75	7.35	1,423.99
Additions	490.44	-	0.64	22.97	2.40	-	-	516.44
Disposals	-	-	-	-	-	-	-	-
Closing gross carrying amount as on March 31, 2018	1,638.27	183.32	2.07	70.02	36.66	2.75	7.35	1,940.43
Accumulated depreciation								
Opening accumulated depreciation	116.98	25.99	0.73	17.00	4.73	1.00	4.37	170.80
Depreciation charge during the year	271.90	49.28	0.26	26.97	7.96	0.46	1.18	358.00
Disposals	-	-	-	-	-	-	-	-
Closing accumulated depreciation as on March 31, 2018	388.88	75.26	0.99	43.97	12.68	1.46	5.55	528.80
Net Carrying amount as on March 31, 2018	1,249.38	108.06	1.07	26.05	23.98	1.28	1.80	1,411.63
Year ended March 31, 2019								
Gross Carrying amount								
Opening gross carrying amount as at April 1, 2018	1,638.27	183.32	2.07	70.02	36.66	2.75	7.35	1,940.43
Additions	880.50	32.97	0.82	27.90	20.04	1.62	3.50	967.35
Disposals	-	-	-	-	-	-	-	-
Closing gross carrying amount as on March 31, 2019	2,518.76	216.29	2.89	97.92	56.70	4.36	10.85	2,907.79
Accumulated depreciation								
Opening accumulated depreciation as on April 1, 2018	388.88	75.26	0.99	43.97	12.68	1.46	5.55	528.80
Depreciation charge during the year	134.25	17.03	0.20	14.50	3.25	0.29	0.57	170.07
Disposals	-	-	-	-	-	-	-	-
Closing accumulated depreciation as on March 31, 2019	523.13	92.29	1.20	58.47	15.93	1.75	6.12	698.88
Net Carrying amount as on March 31, 2019	1,995.63	124.00	1.70	39.46	40.77	2.62	4.73	2,208.91

(Amount in Lakhs)

Note	Particulars	Face Value	March 31, 2019		March 31, 2018	
			No	Amount	No	Amount
12	i) Non-Current Investments					
	Quoted Investment					
	At fair value through profit or loss					
	Investments in Equity Instruments (Fully Paid-up)					
	Blue Circle Services Limited	10	-	-	300	0.24
	Trivikrama Industries Limited	10	-	-	3,48,670	22.53
	Ravi Kumar Distilleries Limited	10	-	-	36,000	4.15
	Un-Quoted Equity Shares (Fully Paid-Up)					
	Ambe Projects Limited	10	-	-	22,856	3.23
	Anurodh Merchandise Private Limited	10	-	-	16,000	27.20
	Jmd Sounds Limited	10	10,000	30.00	10,000	30.00
	+Add : Purchases	10	1,67,200	285.91		
	+Add : Purchases	10	4,444	7.60		
	Shrinivasa Road Ways private Limited	10	2,50,000	250.00	2,50,000	250.00
Diya Jyoti steel private limited	100	2,000	2.00	2,000	2.00	
Total Investments			575.51		339.35	

(Amount in Lakhs)

Note	Particulars	March 31,2019	March 31,2018
13	Long Term Loans and Advances		
	Loans		
	Unsecured, Considered good	33.09	98.47
	Total Other Financial Assets	33.09	98.47
14	Other Non current assets	-	-
	Public Issue Expenses	-	-
	Total Other Non current assets	-	-

(Amount in Lakhs)

Note	Particulars	March 31,2019	March 31,2018
	CURRENT ASSETS		
15	Inventories (At lower of cost and net realisable value)		
	Stock-in-trade (goods acquired for trading)	-	-
	Stores and Spares	35.80	39.89
	Total Inventories	35.80	39.89
16	Trade Receivables		
	Unsecured and considered good		
	Trade Receivables	446.14	393.55
	Total Trade Receivables	446.14	393.55
	Current	446.14	393.55
	Non-Current	-	-
17	Cash and cash equivalents		
	Balance with Banks		
	- In Current Account	244.29	19.57
	Cash in Hand	4.08	0.74
	Total Cash and Cash Equivalents	248.37	20.31

(Amount in Lakhs)

Note	Particulars	March 31,2019	March 31,2018
18	Other Current Assets		
	Prepaid Expenses	2.64	4.49
	Capital Advances	65.38	12.52
	Balances with Government Authorities	257.90	150.06
	Advances recoverable in kind or for value to be received	4.35	207.97
	Staff Advances	6.73	-
	Total Other Current assets	336.99	375.04
19	Revenue from Operations		
	Sale of Products	194.49	168.15
	Sale of Services	753.26	477.61
	Total	947.75	645.76
20	Other Income		
	Interest Income	1.63	12.23
	Dividend Income	-	-
	Net gain/(loss) on sale of investment	(2.44)	11.36
	Net gain/(loss) on financial assets mandatorily measured at fair value through profit or loss	-	-
	Miscellaneous Income	-	-
	Total	(0.81)	23.59
21	Purchases of Stock in Trade		
	Purchase of Lamps	18.66	18.77
	Purchase of Projectors	6.85	71.10
	Spares and consumables	134.18	27.20
	Total	159.69	117.06
22	Note - Change in Inventories of Stock in Trade		
	Opening Stock		
	Stock In Trade	39.89	51.23
	Closing Stock		
	Stock In Trade	35.80	39.89
	Total	4.09	11.34
23	Employee Benefits expenses		
	Salaries, Wages & Bonus	222.40	155.56
	Staff Welfare Expenses	6.49	2.81
	Total	228.89	158.37
24	Finance Cost		
	Interest on Term Loan	41.67	47.17
	Loan Processing Fee	9.48	10.00
	Total	51.15	57.17
25	Note - Depreciation and amortisation expenses		
	Depreciation on Tangible Assets	169.51	356.83
	Depreciation on Intangible Assets	0.57	1.18
	Total	170.07	358.00

(Amount in Lakhs)

Note	Particulars	March 31,2019	March 31,2018
26	Note - Other Expenses		
	Advertisement & Publicity	1.26	1.72
	Payment to Auditor		
	Statutory Audit Fees	2.50	1.70
	Tax Audit Fees	-	0.50
	Bank Charges	0.18	1.14
	Bad Debt & Sundry Balances Written Off	3.64	11.91
	Conveyance Expenses	13.74	9.71
	Courier & Postage	1.99	0.99
	Electricity Expenses	-	0.09
	Filing Fees	-	0.58
	Freight & Forwarding Chrges	4.13	7.97
	General Expenses	0.67	6.79
	Office Rent	5.24	1.50
	Printing & Stationery	3.90	1.02
	Legal & Professional Fees	14.73	19.35
	Repairs & Maintenance	10.97	8.40
	Share Issue Expenses written off	-	30.56
	Communication Expenses	-	9.05
	Travelling & Boarding Charges	17.94	17.13
	Vehicle Maintenance & Insurance	6.03	2.35
	Website and content Booking charges	13.15	6.52
	Rates and taxes	2.60	-
	Discount	12.23	-
	Mobile Expenses and Accessories	11.26	-
	GST Expense	4.80	-
	Customs Duty Expense	3.07	-
	Miscellaneous expenses	3.36	2.04
	Total	137.39	141.02

27 : Related party transactions

Description of Relationship	Related Parties
Common Directorship	Saraa Media Works Private Limited
Relative of the Managing Director	Mr. Usman Fayaz
Firm of the Managing Director	SDC Cinemas
Key Managerial Personnel	Mr. Fayaz Usman Faheed (Managing Director) Ms. Varsha Agarwal (CS) Ms. Kanchan Jhawar (CS) Mrs. K. Hemalatha (CFO)
Note: Related parties have been identified by the Management.	

A) Details of related party transactions during the year ended 31 March, 2019

(Amount in Lakhs)

Particulars	March 31,2019	March 31,2018
Remuneration to Mr. Fayaz Usman Faheed (Managing Director)	18.00	12.00
Remuneration to Ms. Varsha Agarwal	-	1.80
Remuneration to Ms. Kanchan Jhawar	1.20	-
Remuneration to Mrs. K. Hemalatha (CFO)	9.00	8.30
Remuneration to Mr. Usman Fayaz	8.00	-

B) Details of related party transactions during the year ended 31 March, 2019 and balances outstanding as at 31 March, 2019.

(Amount in Lakhs)

Particulars	March 31,2019	March 31,2018
M/s.Saraa Media Works Private Limited		
Outstanding balance (Net)	73.09	73.09
Fayaz Usman Faheed		
Outstanding balance (Net)	(186.71)	(936.81)
Transaction during the year	750.10	(141.37)
SDC Cinemas		
Transaction during the year (Sales)	10.86	109.09
Outstanding balance (Net)	11.19	109.09

28 : Earnings Per Share

Particulars	March 31,2019	March 31,2018
Net profit / (loss) for the year	137.94	(173.62)
Weighted average number of equity shares	64.93	64.93
Par value per share	10	10
Earnings/(Loss) per share (EPS)	2.12	(2.67)

29 : Auditor's Remuneration

(Amount in Lakhs)

Particulars	March 31, 2019	March 31, 2018
Towards Statutory Audit	2.50	1.70
Towards Tax Audit	-	0.50

30 : Value of Imports calculated on CIF Basis

(Amount in Lakhs)

Particulars	March 31, 2019	March 31, 2018
Raw Materials	6.85	117.06
Capital Goods	3.28	489.75

31: Confirmation of balances/reconciliation of accounts pertaining to certain advances / creditors / debtors is pending as at year end. However the management has adopted those balances in the books of accounts as at year end.

32: Previous Year Figures have been regrouped and rearranged wherever necessary, to conform to current year's classification.

33. IPO Details: The Company has raised an IPO during the Financial year 2013-14. The Details are given below:

Issue Open	May 17,2013 - May 21, 2013
Issue Type	Fixed Price Issue IPO
Issue Size	2,000,000 Equity Shares of Rs.10 Each
Issue Size	Rs.280.00 Lakhs
Face Value	Rs.10 per Equity Share
Issue Price	Rs.14 per Equity Share
Market Lot	10,000 Equity Shares
Listing At	BSE - SME

34 : IPO Proceeds and Net Proceeds

(Amount in Lakhs)

Particulars	Amount
Issue Proceeds	280.00
Less : Issue Related Expenses	46.87
Net Proceeds	233.13

35. Utilisation of the Net Proceeds

(Amount in Lakhs)

Particulars	March 31, 2019	March 31, 2018
Office Infrastructure Development	-	-
Development of contents	146.12	146.12
Deposits for acquisition of contents	5.51	5.51
Brand Building and General Corporate purposes	24.00	24.00
Investment in Shares	57.50	37.50
Loans on Interest	-	20.00

FOR P SHANMUGARAJ & CO.,

Chartered Accountants

Firm Registration No: 010222S

Sd/-

P SHANMUGARAJ

Partner

M. No : 212681

FOR AND ON BEHALF OF THE BOARD

Sd/-

FAYAZ USMAN FAHEED

(DIN:00252610)

Managing Director

Sd/-

SAMIA FAHEED

(DIN: 02967081)

Director

Sd/-

KUPPUSAMY HEMALATHA

(PAN: AERPH0005F)

Chief Financial Officer

Sd/-

KANCHAN JHAWAR

(PAN: ARBJ7224M)

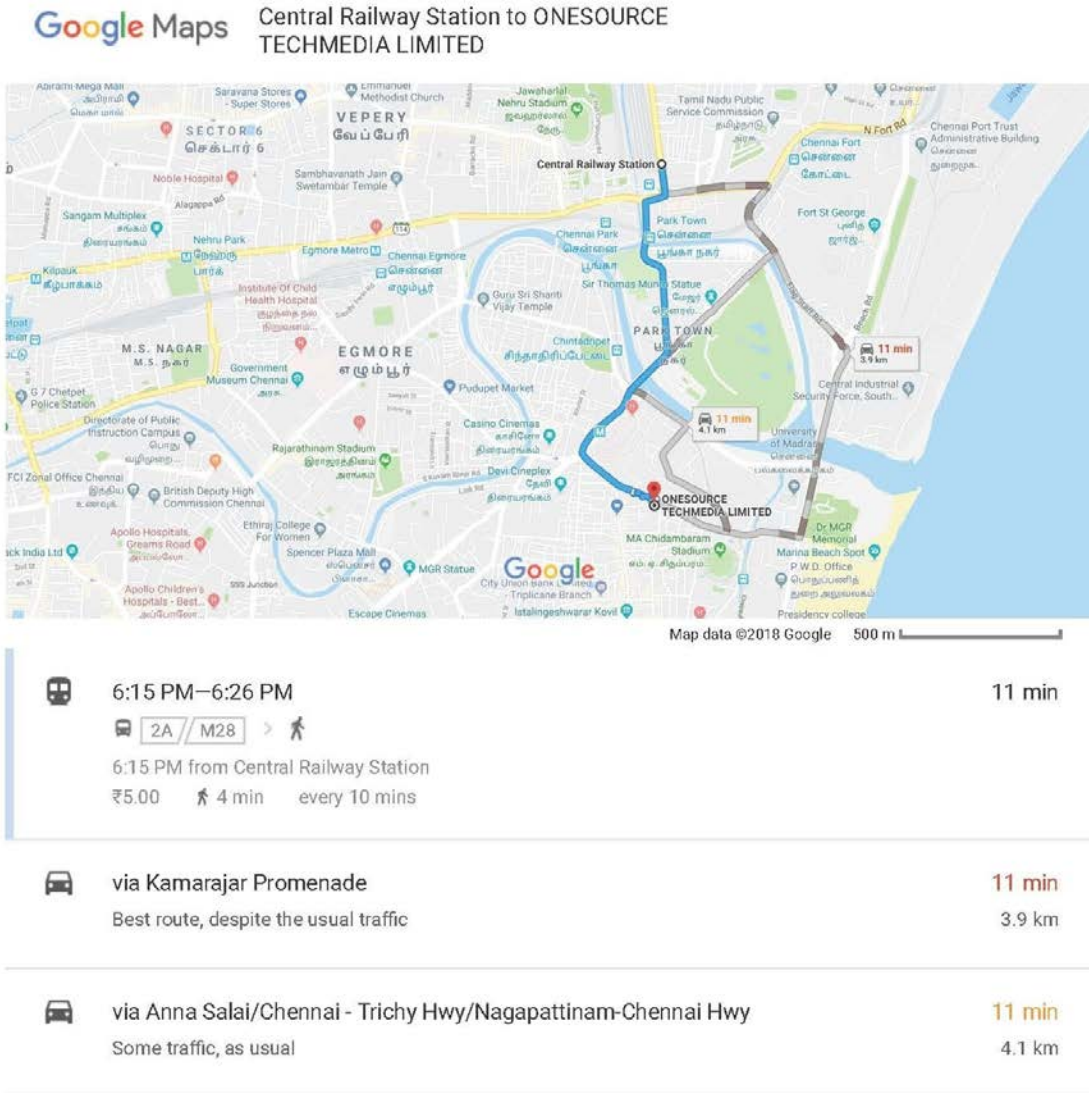
Company Secretary

Place : Chennai

Date : 30.05.2019

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ROUTE MAP TO THE VENUE OF THE AGM



Venue : 33/1, Wallajah Road, Chepauk, Chennai- 600 002

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Onesource Techmedia Limited

CIN : U72900TN2008PLC067982

Reg. Off.: 33/1, Wallajah Road, Chepauk, Chennai: 600 002

(T) (91)- 044-28545858 | Web: www.ostml.com | Email: info@ostindia.org

ATTENDANCE SLIP

(To be presented at the entrance)

**11TH ANNUAL GENERAL MEETING ON MONDAY, 30TH DAY OF SEPTEMBER, 2019 AT 12.30 P.M
at 33/1, Wallajah Road, Chepauk, Chennai- 600 002**

Folio No. _____ DP ID No. _____ Client ID No. _____

Name of the Member _____ Signature _____

Name of the Proxy holder _____ Signature _____

1. Only Member/ proxy holder can attend the Meeting.

2. Member/ proxy holder should bring his / her copy of the Annual report for reference at the Meeting.



Onesource Techmedia Limited

CIN : U72900TN2008PLC067982

Reg. Off.: 33/1, Wallajah Road, Chepauk, Chennai: 600 002

(T) (91)- 044-28545858 | Web: www.ostml.com | Email: info@ostindia.org

PROXY FORM

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

Name of the Member : _____

Registered Address : _____

Email Id : _____

Folio No. / Client ID : _____

No. _____

I/We, being the member(s) of Share of Onesource Techmedia Limited, hereby appoint

1. Name : _____ Email Id : _____

Address : _____ Signature : _____

or failing him

2. Name : _____ Email Id : _____

Address : _____ Signature : _____

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 11th Annual General Meeting of the Company to be held on Monday, 30th day of September, 2019 at 12.30 P.M at the 33/1, Wallajah Road, Chepauk, Chennai- 600 002 and at any adjournment thereof in respect of such resolution as are indicated below:

Ordinary Business:

- Adoption of Financial Statements;
- Re-Appointment of Mrs.Samia Faheed, Retirement be rotation;

Special Business:

- Change of Name of company
- Re-Appointment of Mr. Baskaran Sathya Prakash as Independent Director

Signed this _____ day of _____ 2019

Signature of
shareholder

Signature of Proxy holder(s)

<p><i>Affix Revenue Stamp</i></p>

Note:

- This Proxy Form in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
- Those Members who have multiple folios with different joint holders may use copies of this Attendance slip/proxy.

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If undelivered Return to:

Onesource Techmedia Limited
33/1, Wallajah Road,
Chepauk,
Chennai – 600 002.
(T): (91) - 044-28545858