

8th Annual Report

FY 2024 -2025



PSSM Media Limited

CIN - U74994TG2017PLC121367

PSSM Media Limited



C. Anand Kumar
Managing Director



G. Balakrishna
Whole Time Director



A. Hari Babu
Whole Time Director



B. Srinivasa Rao
Whole Time Director



P. Ramamohan Rao
Whole Time Director



T. Veera Raghava Rao
Director



S. Nageswararao
Director



Rambabu Potluri
Director



T. Krishna Mohan
Director



Ch Subba Rao K
Director



K. N. K. Maheswari
Additional Director



Parimala Patri
Additional Director



K. A. V. J. Prasad
Additional Director



J. Venkateswarlu
Independent Director



C. Prabhakar
Independent Director





ప్రతి క్షణం ... సత్య దర్శనం

The divine resolve of Pitamaha Patriji is that spiritual knowledge should not be limited to any single class, caste, or organization, but must be the fundamental right of every person born on this Earth. His main objective is that this knowledge should be shared simply, freely, and universally. This is because the primary decision of the Inter-Galactic Federation is that every human must transform into Madhavudu (the Divine).

PMC (Pyramid Meditation Channel) perfectly achieves this goal. It was established with the firm resolve to deliver knowledge to every home and every heart, by providing a world-class, free, and easily accessible platform that anyone, anywhere can watch, learn, and meditate on—without any fees, geographical limitations, or language barriers.

TABLE OF CONTENTS :

<i>Corporate Information</i>	1
<i>Company at a Glance</i>	2
<i>PMC Channel Broadcasting Numbers</i>	14
<i>Youtube Channel Analytics</i>	22
<i>Patriji Glimpses</i>	42
<i>Director's Report</i>	44
<i>Annexure-I to Director's Report</i>	58
<i>Independent Auditor's Report</i>	61
<i>Annexure-A to Independent Auditor's Report</i>	67
<i>Annexure-B to Independent Auditor's Report</i>	73
<i>Balance Sheet</i>	76
<i>Statement of Profit and Loss</i>	78
<i>Statement of Cash Flow</i>	80
<i>Notes to the Financial Statements</i>	82
<i>Notice to 8th Annual General Meeting</i>	102
<i>Annexure to Notice</i>	115
<i>Annexure II to Notice</i>	119
<i>Annexure III to Notice</i>	123
<i>Attendance Slip</i>	125
<i>Proxy Form</i>	126

CORPORATE INFORMATION:

Board of Directors:

Mr. Anand Kumar Chedarla	:	Managing Director
Mr. Balakrishna Gadde	:	Whole Time Director
Mr. Hari Babu Adigopula	:	Whole Time Director
Mr. Srinivasa Rao Bandi	:	Whole Time Director
Mr. Ramamohan Rao Puli	:	Whole Time Director
Mr. Veera Raghava Rao Tatavarty	:	Director
Mr. Sidda Nageswararao	:	Director
Mr. Rambabu Potluri	:	Director
Mr. Thanguturu Krishna Mohan	:	Director
Mr. Chenchu Subba Rao Koppurapu	:	Director
Mrs. Koribilli Naga Kumari Maheswari	:	Additional Director
Mrs. Parimala Patri	:	Additional Director
Mr. Kasina Ananda Venkatrama Janaki Prasad	:	Additional Director
Mr. Venkateswarlu Jonnalagadda	:	Independent Director
Mr. Cherukumudi Prabhakar	:	Independent Director

Board Committees:

Audit Committee:

Mr. Venkateswarlu Jonnalagadda (Chairman)
Mr. Cherukumudi Prabhakar (Member)
Mr. Balakrishna Gadde (Member Cessation w.e.f 13-11-24)
Mr. Anand Kumar Chedarla (Member. w.e.f 13-11-24)

Nomination & Remuneration Committee :

Mr. Cherukumudi Prabhakar (Chairman)
Mr. Venkateswarlu Jonnalagadda (Member)
Mr. Rambabu Potluri (Member)

Stakeholders Relationship Committee :

Mr. Rambabu Potluri (Chairman)
Mr. Anand Kumar Chedarla (Member)
Mr. Balakrishna Gadde (Member)
Mr. Navakanth Mgadda (Member Cessation w.e.f 07-12-24)

Chief Financial Officer :

Mr. Metta Simhachalam

Company Secretary :

Mr. Sardar Harpreet Singh

Registrar and Share Transfer Agents :

Bigshare Services Private Limited
306, Right Wing, 3rd Floor, Amrutha Ville,
Opp. Yashoda Hospital, Somajiguda,
Rajbhavan Road, Hyderabad - 500 082

Registered Office :

8-2-603/1/2, 3rd Floor,
Road No. 10, Banjara Hills,
Hyderabad-500 034,
Telangana.

Email id:

pssmmedia@gmail.com

Website:

www.pmconlinetv.com

Statutory Auditors :

M/s Rathnakar & Co
(FRN: 022726S),
Chartered Accountants,
Hyderabad.

Internal Auditors :

M/s Finpro Consulting
Management Consultants

Secretarial Advisors :

M/s D. Hanumanta Raju & Co
Company Secretaries

COMPANY AT A GLANCE

*Pyramid Meditation Channel (PMC) under the aegis of Pyramid Spiritual Societies Movement is the media brand name of PSSM Media Limited (CIN: U74994TG2017PLC121367). It was registered as a media company to promote the principles of Pyramid Spiritual Societies Movement (PSSM) founded and established by **Brahmarshi Pitamaha Patriji**.*



*" Within 30 years the entire planet earth will become Swarga Loka through PMC " – **Brahmarshi Pitamaha Patriji***



PMC is a unique meditation channel the first of its kind in the world established in the year 2017. PMC envisions and endeavours to make universal spiritual truths reach the whole of mankind through positive media. The intent of PMC is to achieve and establish a society which has its fundamental traits as vegetarianism and non- violence. PMC aspires for establishing a peaceful meditative world.

PMC proposes making of every human being into a Buddha.

*PMC is a transformative media which will present "**Truth As It Is**". PMC showcases the spiritual services offered by the PSSM in around 10,000 energy zones (modern temples i.e., Pyramids), through the combined efforts of around 1,44,000 spiritual masters for around three decades. PMC has several crores of viewers base at present.*

PMC is a weapon to spread truths on spiritual and holistic living through the messages of a multitude of Gurus and Spiritual masters past and present whose success stories can be eye-openers to masses of individuals across the world.

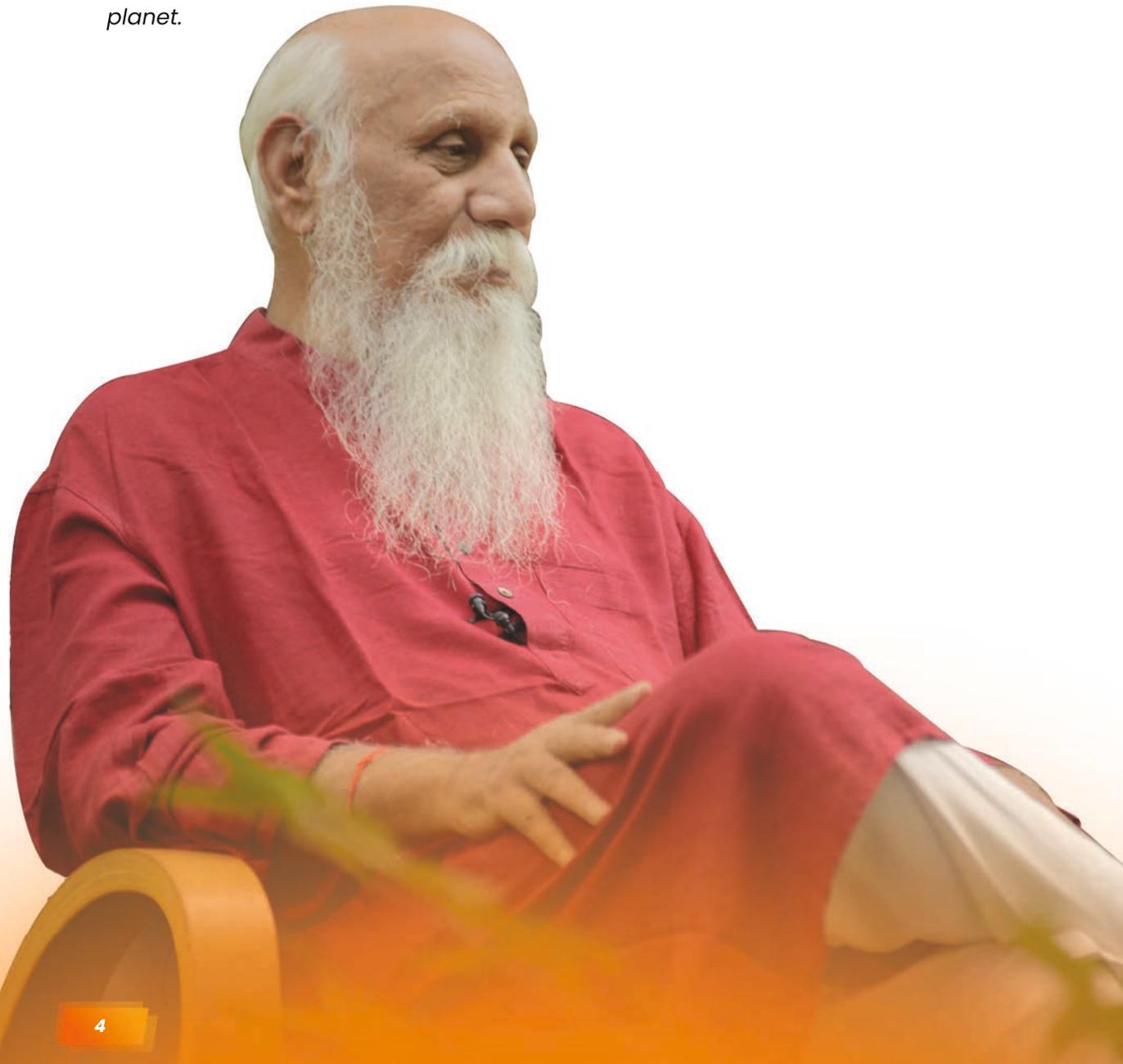
PMC is the VOICE of all pyramid masters and is meant to spread the great truths of pyramid energy and Anapanasati Breath-Meditation throughout the globe.

OUR VISION

To spread Spiritual Truths to mankind through positive media and enable the transformation of individual human consciousness into unified God Consciousness.

OUR MISSION

To make everyone a total vegetarian and an accomplished meditator on this planet.



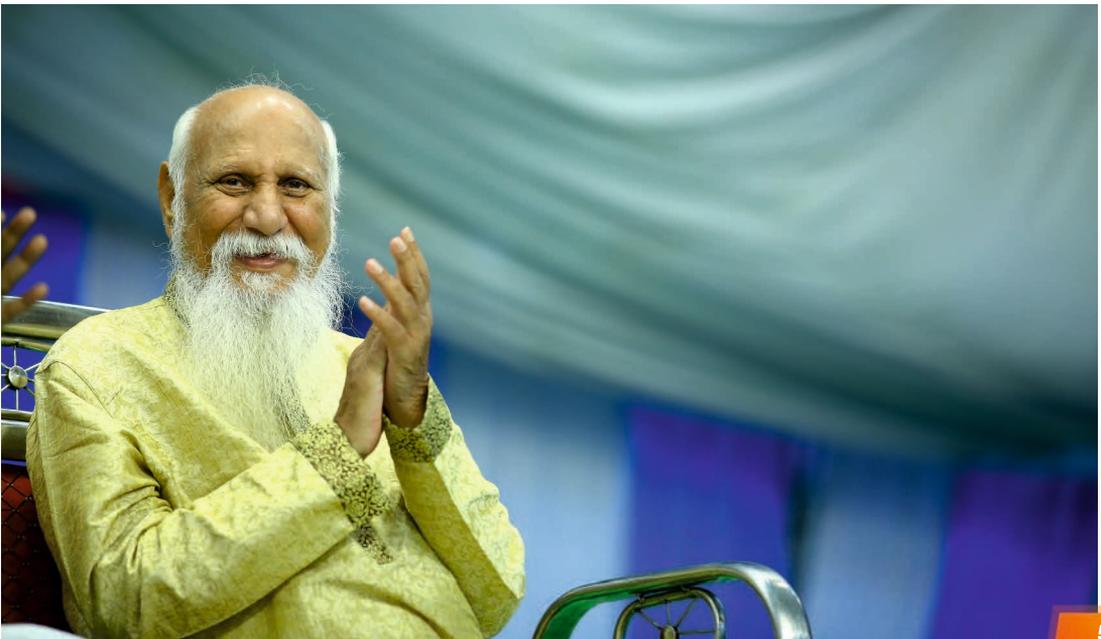
CORE VALUES

PMC works on the value bases as below:

- *Producing effective Positive Media Content for an Enlightenend Society.*
- *Creating World Peace through Spiritual Education from a Tender Age.*
- *Inspiring people to move from Ignorance to the Truth of Higher Consciousness.*
- *Saving the five elements of Nature by creating an Environmentally Sustainable Planet.*
- *Creating a generic Platform for World Gurus to spread their valuable teachings.*
- *Developing Spirituo-Scientific Temperament amongst people.*
- *Promoting a variety of Healthy Life Style Choices for people to live a Happy & Healthy Life.*

PMC is a conscious effort for the first time ever in the Mainstream Media to awaken mass spiritual consciousness.

PMC facilitates everyone's spiritual blossoming by bridging the gap between New Age Wisdom and the ancient Sanatana Dharma.



OUR CORE PRINCIPLES

- *To instill the value of Non-Violence in communication and living.*
- *To create awareness about complete physical health, mental health, and social well-being in society.*
- *To promote the reading of Right Spiritual Books.*
- *To facilitate the sharing of deep Spiritual Experiences of meditators.*
- *To promote Full Moon Meditations.*
- *To inspire everyone to become a Vegetarian, do Anapanasati Meditation, and utilise Pyramid Energy.*
- *To create a Deep Connection with Nature places like forests, river banks, mountains etc., for people.*
- *To spread Spiritual Values based on Spiritual Science.*
- *To promote Music, Dance and the Art of Living.*
- *To promote and raise awareness about the importance of natural resources in the environment.*
- *To inspire everyone to overcome their personal problems through the power of their own Meditaton.*
- *To contribute to World Peace by spreading the knowledge of Peaceful Co-existence.*

“ Enlightenment with Enjoyment ”

- Brahmarshi Pitamaha Patriji



BACKDROP

The Pyramid Spiritual Societies Movement (PSSM) under the guidance of its founder Brahmarshi Patriji, has completed three decades of spiritual journey. PSSM is relentlessly striving to achieve a non-violent society, a peaceful pyramid-meditative world and aspires to make every human being a Buddha on this Planet.

PSSM is an eternal mission which promotes pyramids as energy centres globally, making everyone vegetarian, spreading soul-level wisdom among human beings, preaching Anapanasati Meditation, spreading the utilization of pyramid energies across the world for a blissful, healthy and spiritual living for all. PSSM is a revolutionary Spiritual Movement reaching all sections of masses, transforming human beings into divine beings beyond all boundaries of caste, religion, race, region and working towards the dawn of a Golden New Age of oneness and one global family - "Vasudhaika Kutumbakam"

PMC is a tribute to the nearly three decades of the Miraculous Journey of PSSM.

The initial focus of PMC as a web-based channel for the year 2017-18 was:

- 1. To highlight the activities of Pyramid Masters*
- 2. To present the experiences of Pyramid Meditators.*
- 3. To give all the relevant information about existing Pyramid Meditation Centres primarily in the twin Telugu states of Andhra Pradesh and Telangana and telugu speaking people across all the states in India as well as outside India.*

Later PMC has telecasted its programs through it's own satellite channel logo.





PHASE 1: PMC SATELLITE CHANNEL





PATRIJI DHYANA MAHA YAGAM - 2024



PATRIJI DHYANA MAHA YAGAM - 2024



PATRIJI DHYANA MAHA YAGAM - 2024



PATRIJI DHYANA MAHA YAGAM - 2024



THE PMC CHANNEL NUMBERS BROADCASTING ACROSS ANDHRA PRADESH, TELANGANA, AND ALL OF INDIA.



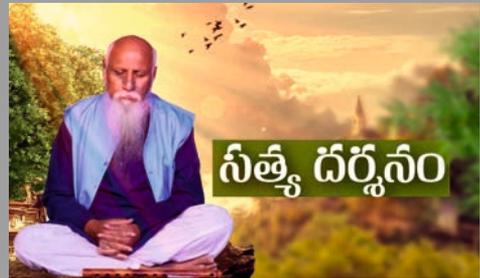
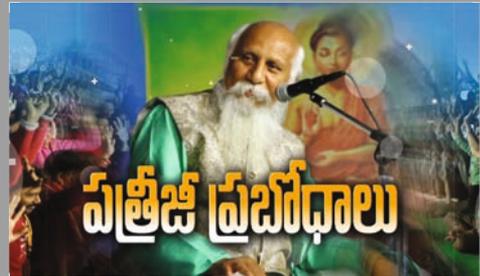
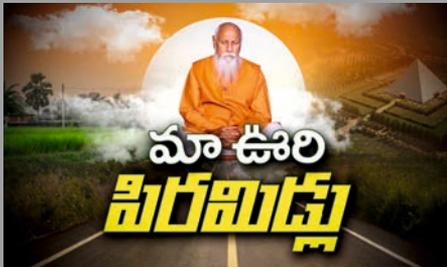
S.no	Operating Network	Coverage area	Channel No
01	Rekha Cable Network	Yadiki, Ananthapur	47
02	Sivabalaji Cable T.V.	Marella, Kurnool	45
03	SLNS Digital	Nayanpalli, Ananthapur	93
04	Ali Cable Networks	Ramco Cement Kolimigundla	93
05	AJ Digital Networks	Varadi, Vijayawada	25
06	Mahesh Cable Network	Pamuru, Prakasam	52
07	Srinivasa Cable Network	Piduguralla	80
08	Tanuku Communications Network(TCN)	Tanuku	85
09	ACN cable pvt ltd	Nellore	89
10	ACT cable pvt ltd VIZAG	Vizag	89
11	Machilipatnam communications pvt ltd	Machilipatnam	81
12	The Bhimavaram Community Network - bhemavaram(BCN)	Bhimavaram	75
13	DIVYA CABLE NETWORKS	P.Kotakonda, Kurnool Dist	49
14	YMS CABLE NETWORK	Narapala ,Ananthapur Dist	53
15	MASTER CABLE NETWORK	Aatmakur Aanathapur dist	48
16	SLNS NETWORKS	Pathikonda Kurnool Dist	52
17	MR Networks	Pedda Harivanam, Adoni	44
18	SKY Vision Digital	Yanam	117
19	SIVA CABLE NETWORK	KOILAKUNTLA NANDYALA DIST	68

THE PMC CHANNEL NUMBERS BROADCASTING ACROSS ANDHRA PRADESH, TELANGANA, AND ALL OF INDIA.



S.no	Operating Network	Coverage area	Channel No
20	Manisai Master Cable Network	SSC in AP and Telangana	95
21	Sri Rajeshwari Communications		
22	Manair Digital Entertainment Networks		
23	Aaradhya Enterprises		
24	Sri sai cable Broadband		
25	Geetha sai digital (nxt digital)	Bangla Mandal	15
26	GTPL Durga Citi cable	Jagityal	35
27	Anwar Cable Tv Network	Jagityal sirisilla	35
28	GTPL Rajendar Reddy	Nandipet	08
29	Sri Sai Ganesh Media Digital Network	Venkatapuram Mulugu, Dist	35
30	CITI Link digital	Chintabavi chilakalguda	67
31	Sri laxmi narasimha digital network NXT	mangapet, mulugu dist	25
32	Sri sai ganesh media digital network	Bhupalapally, jayashaker, dist	36
33	Sai Shakti Digital Network	Mudhol Taluku	08
34	GTPL Rajendar Reddy	Armoor	23
35	GTPL Rajendar Reddy	Korutla,Raikal	90
36	YUPP TV OTT	ALL OVER WORLD 8 COUNTRIES	427
37	LAXMI Cable Tv Network	Kandukur RR,Dist	53
38	Jio APP	ALL OVER INDIA	1115
39		AP&TG	97

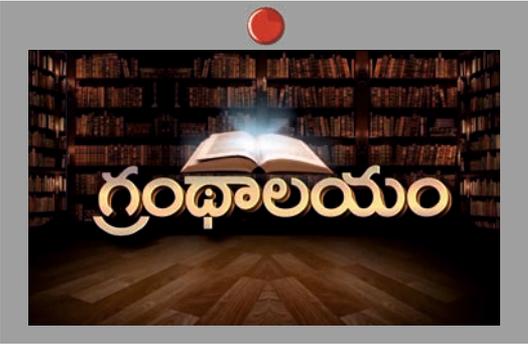
PMC PROGRAMS



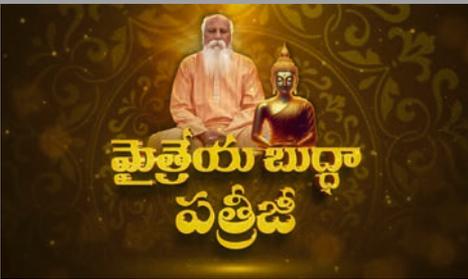
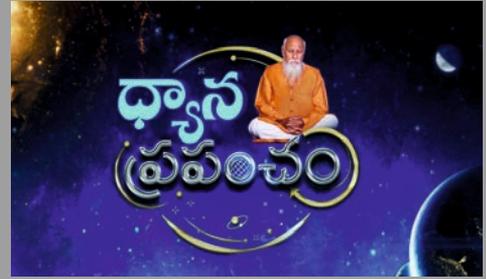
PMC PROGRAMS



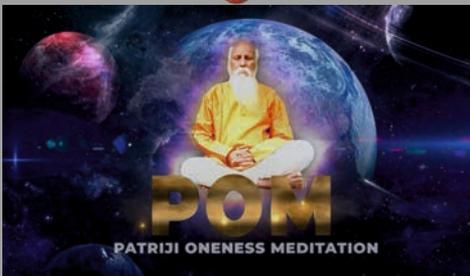
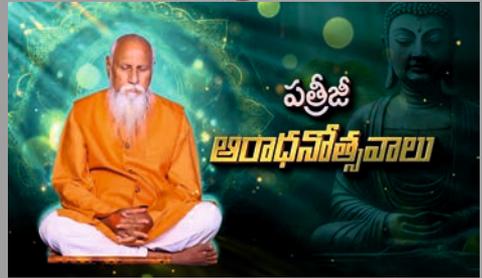
PMC PROGRAMS



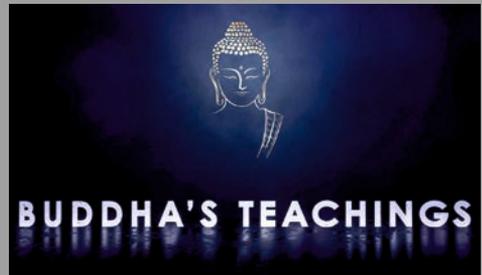
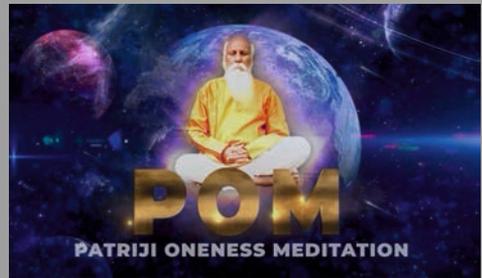
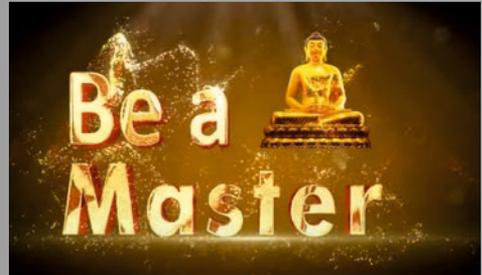
PMC PROGRAMS



PMC PROGRAMS

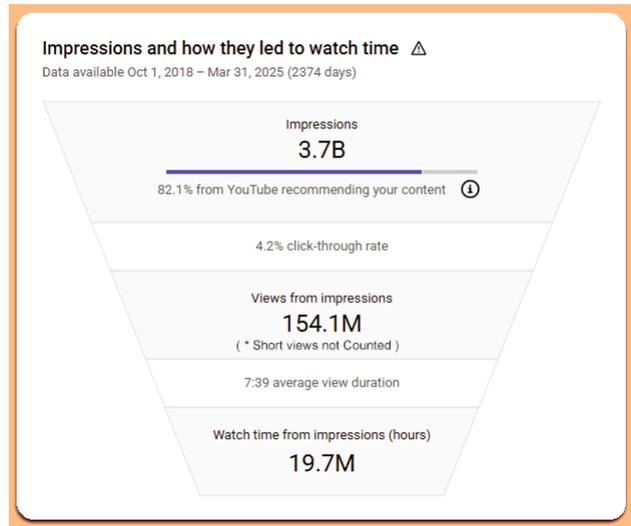


PMC ENGLISH YOUTUBE CHANNEL PROGRAMS



PMC TELUGU YOUTUBE CHANNEL ANALYTICS

Sl.No	Financial Year	Videos Published	Views (shorts, Videos, Lives)	Watch Time (Hours)	Subscribers
01.	Aug 2018 - 2019	877	41,47,870	4,81,705	45,511
02.	2019 - 2020	2,460	1,27,32,427	20,17,605	71,803
03.	2020 - 2021	3,896	3,40,53,184	62,44,000	1,10,389
04.	2021 - 2022	6,718	4,79,63,381	72,35,954	1,07,639
05.	2022 - 2023	13,204	6,90,70,297	56,91,136	1,64,380
06.	2023 - 2024	12,970	18,96,61,261	62,69,687	3,95,362
07.	2024 - 2025	7,653	15,80,91,622	46,86,458	2,83,861
Total		47,778	68,03,89,345	3,26,26,545	11,78,945



1. Impressions – Excellent Visibility

- **3.7 billion impressions mean your thumbnails were shown nearly 4 billion times across YouTube.**
- **82.1% from YouTube recommendations shows that the algorithm trusts and promotes your content strongly.**
→ **This is a powerful indicator of organic reach, credibility, and consistent viewer interest.**

2. Views from Impressions – High Engagement

- **Out of 3.7B impressions, you converted 154.1M views**, which is a solid engagement ratio.
→ This demonstrates that your content strongly resonates with the audience that YouTube surfaces it to.

3. Average View Duration – Outstanding

- **7 minutes 39 seconds per view is well above YouTube's global average (typically 3–5 minutes).**
→ This proves your content retention is exceptional, especially for spiritual, educational, and long-form videos.
→ **YouTube rewards such high watch duration by pushing your videos to more viewers.**

4. Overall PMC Telugu Channel Health Score

Metric	Your Value	Verdict
Impressions (Reach)	3.7B	Excellent
CTR (Click-Through Rate)	4.2%	Healthy
Average View Duration	7:39	Outstanding
Total Watch Time	19.7M hours	Exceptional
Recommendation %	82.1%	Very High
Engagement Quality	High	Strong Audience Trust

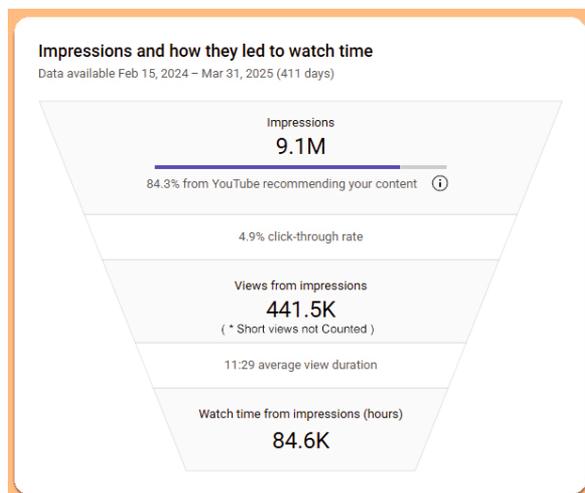
5. Summary Insight

Our PMC Telugu YouTube channel shows exceptional organic growth, strong viewer retention, and high trust from the YouTube algorithm.

- The balance of massive reach (3.7B impressions) and deep engagement (7+ min retention) confirms that your content is both expansive and impactful.
- With 82.1% recommendation rate, your channel is positioned among the top-performing spiritual media platforms globally.

PMC DIGITAL YOUTUBE CHANNEL ANALYTICS

Sl.No	Financial Year	Videos Published	Views	Watch Time (Hours)	Subscribers
01.	Feb 15, 2024–2024	7	23	4.10	4
02.	2024 - 2025	1,478	7,18,710	134160.30	5,712
Total		1,485	7,18,733	1,34,164.40	5,716



1. Impressions – Expanding Reach

- **9.1 million impressions indicate** that your **content has been shown over 9 million times on YouTube.**
- **84.3% of these impressions came from YouTube's recommendation system,** confirming that your **videos are being organically promoted by the algorithm.**
→ This demonstrates **growing algorithmic trust** and **strong discoverability across YouTube's ecosystem.**

2. Views from Impressions – Healthy Engagement

- Out of **9.1 M impressions,** your **videos generated 441.5 K views, resulting in a 4.9% click-through rate (CTR).**
→ A **CTR near 4.9% is a strong indicator of effective titles, thumbnails, and viewer targeting.**
→ This suggests your content presentation resonates well with your audience and attracts genuine interest.

3. Average View Duration – Exceptional Retention

- With **an average view duration of 11 minutes 29 seconds**, your audience retention is **far above YouTube's global average (3–5 minutes)**.
 - This high retention signals deep viewer engagement and content relevance.
 - Longer watch durations strongly enhance recommendation frequency and channel authority.

4. Watch Time Performance

- **84.6 K total watch hours accumulated from impressions** highlight substantial viewing loyalty over time.
 - This reflects a dedicated viewer base that not only clicks but also stays for meaningful watch sessions.

5. Overall Channel Health Score

Metric	Your Value	Verdict
Impressions (Reach)	9.1 M	Solid Emerging Reach
CTR (Click-Through Rate)	4.9%	Healthy
Average View Duration	11:29	Outstanding
Total Watch Time	84.6K hours	Promising
Recommendation %	84.3%	Excellent
Engagement Quality	Very High	Deep Audience Connection

6. Summary Insight

The channel demonstrates remarkable organic growth and engagement.

- Over **80% algorithmic recommendations show YouTube recognizes and promotes your content widely**.
- High CTR and exceptional retention confirm that your video quality, topics, and presentation style deeply resonate with viewers.
- Nearly 84.6K watch hours underscore consistent community interest and long-form engagement.

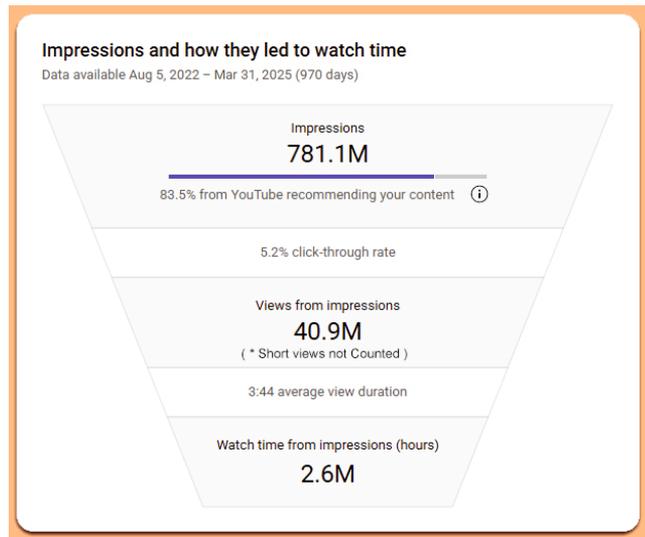
7. Overall Verdict

Your channel is in a strong development phase, achieving impressive algorithmic visibility and audience retention.

With continued consistency, data-driven content planning, and strategic SEO optimization, you are well-positioned to evolve into a top-performing niche channel on YouTube.

PMC HEALTH YOUTUBE CHANNEL ANALYTICS

SL No	Financial Year	Videos Published	Views	Watch Time (Hours)	Subscribers
00	Mar 20, 2018–Aug 4th, 2022 *	3,621 *	8,43,41,368 *	81,52,198 *	5,20,074*
01.	Aug 5 th , 2022 - 2023	4,298	2,34,23,357	9,75,847	71,693
02.	2023 - 2024	3,321	18,42,15,550	32,33,840	5,27,921
03.	2024 - 2025	1,829	6,28,47,471	12,00,309	98,518
Total		9,448	27,04,86,378	54,09,996	6,98,132
* Not Included					



1. Impressions – Excellent Visibility

- **781.1M impressions mean** your content **thumbnails appeared 781.1M times on YouTube.**
 - **83.5% from YouTube recommendations** indicates that **YouTube's algorithm highly trusts and promotes your videos.**
- **This is a powerful indicator of organic reach, credibility, and consistent viewer interest.**

2. Average View Duration – Outstanding

- **4 minutes 51 seconds average watch time per view is above YouTube's global average (3–5 mins).**
 - This indicates good viewer retention, showing that your content keeps audiences engaged and connected throughout the videos.
 - Such **high watch duration supports better recommendations and higher visibility.**

3. Overall PMC Health Channel Health Score

Metric	Your Value	Verdict
Impressions (Reach)	781.1M	Excellent
CTR (Click-Through Rate)	5.2%	Healthy
Average View Duration	3:44	Strong
Total Watch Time	2.6M hours	Exceptional
Recommendation %	83.5%	Very High
Engagement Quality	High	Strong Audience Trust

4. Summary Insight

Our **PMC Health channel** displays **remarkable organic growth and deep algorithmic trust.**

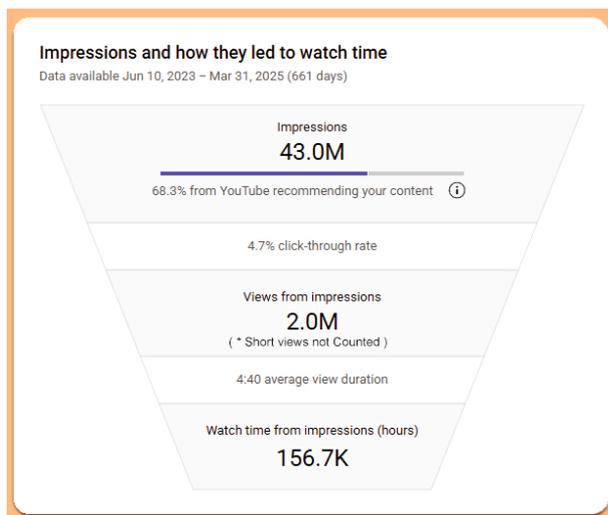
- With 781.1M billion impressions and nearly 83.5% recommendation rate, YouTube's system clearly favors your content.
- The combination of **solid CTR (5.2%) and high retention (3:44 avg. view)** confirms that **your videos are not only being discovered but also deeply valued by viewers.**

5. Overall Verdict

A highly successful and trusted YouTube channel demonstrating balanced growth, engagement, and content excellence – a true leader in the spiritual and mindfulness category.

DVM GLOBAL YOUTUBE CHANNEL ANALYTICS

Sl.No	Financial Year	Videos Published	Views	Watch Time (Hours)	Subscribers
01.	Jun 10 2023 - 2024	794	1,01,05,893	2,00,848	31,846
02.	2024 - 2025	1,171	6,52,28,117	8,07,948	1,90,288
Total		1,965	7,53,34,010	10,08,796	222,134



1. Impressions – Strong Emerging Reach

- **43 M impressions show that your content was displayed nearly 43 million times across YouTube within 661 days.**
- **68.3% of these impressions came from YouTube recommendations, meaning the algorithm already recognizes and promotes your content effectively.**
→ This demonstrates **steady organic growth and increasing algorithmic trust** for a developing global channel.

2. Views from Impressions – Healthy Engagement

- **Out of 43 M impressions, the channel achieved , with a 4.7% click-through rate (CTR).**
→ A CTR close to 5% reflects strong viewer interest and good alignment between thumbnails, titles, and content themes.

→ These numbers confirm that DVM Global's messaging and visuals are resonating with an international audience.

3. Average View Duration – Solid Retention

- **4 minutes 40 seconds average view duration** is above YouTube's global average (3–5 minutes).
- This indicates engaged and consistent viewers, showing that audiences stay connected throughout your videos.
- A healthy watch duration directly boosts visibility and helps sustain YouTube recommendations.

4. Overall Channel Health Score

Metric	Your Value	Verdict
Impressions (Reach)	43M	Strong
CTR (Click-Through Rate)	4.7%	Healthy
Average View Duration	4:40	Good
Total Watch Time	156.7K hours	Promising
Recommendation %	68.3%	High
Engagement Quality	High	Growing Global Audience

5. Summary Insight

The DVM Global Channel demonstrates strong early-stage growth, with impressive algorithmic reach and engagement metrics for its age.

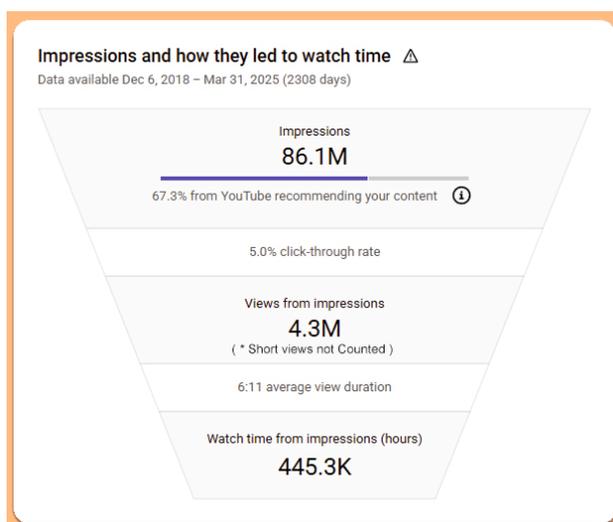
- Nearly 70% of impressions from YouTube recommendations signal that the channel is already favored by the algorithm.
- A CTR of 4.7% and 4+ minute average view duration show the audience is interested and engaged.
- The total 156.7K hours of watch time reflects an expanding viewer base and consistent spiritual or educational impact worldwide.

6. Overall Verdict:

DVM Global is in a healthy growth phase, building solid momentum toward becoming a globally recognized digital meditation and mindfulness platform. Continued consistency, SEO optimization, and diverse global-language outreach will accelerate its journey toward major YouTube presence.

PMC ENGLISH YOUTUBE CHANNEL ANALYTICS

Sl.No	Financial Year	Videos Published	Views	Watch Time (Hours)	Subscribers
01.	Dec 6, 2018–2019	29	123	2	9
02.	2019 - 2020	2	1,046	73	220
03.	2020 - 2021	396	1,02,566	11,032.70	3,493
04.	2021 - 2022	2,444	24,66,390	1,77,434.50	15,857
05.	2022 - 2023	1,662	16,17,178	1,23,173	9,281
06.	2023 - 2024	1,801	17,03,003	1,63,050	8,626
07.	2024 - 2025	2,573	24,35,667	2,17,318	11,741
Total		8907	83,25,973	6,92,084.2	49,227



1. Impressions – Growing Visibility

- **86.1M impressions show** that your **content was displayed nearly 86 million times on YouTube over the analysis period.**
- **67.3% from YouTube recommendations means the algorithm is actively recognizing and promoting your videos to relevant audiences.**
→ This indicates a steady organic presence and growing trust from YouTube's discovery systems.

2. Views from Impressions – Good Engagement

- **Out of 86.1M impressions, your channel achieved 4.3M views, supported by a 5% click-through rate (CTR).**
 - A CTR above 5% is strong, showing that your thumbnails and titles effectively attract viewers' attention and match viewer intent.

3. Average View Duration – Excellent Retention

- **6 minutes 11 seconds per view is well above YouTube's typical average (3–5 mins).**
 - This demonstrates high audience engagement and meaningful content quality, especially impressive for English spiritual and educational videos.
 - High retention ensures that your content continues to perform well in YouTube's recommendation system.

4. Overall Channel Health Score

Metric	Your Value	Verdict
Impressions (Reach)	86.1M	Strong
CTR (Click-Through Rate)	5%	Excellent
Average View Duration	6:11	Outstanding
Total Watch Time	445.3K hours	Very Good
Recommendation %	67.3%	High
Engagement Quality	High	Loyal Audience Trust

5. Summary Insight

Our PMC English Channel is performing with healthy visibility and exceptional audience engagement.

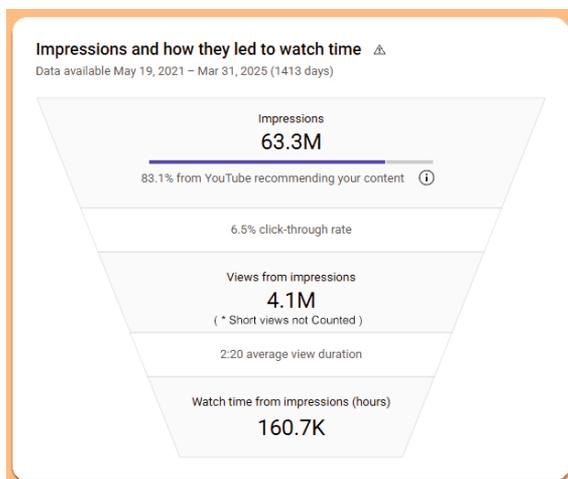
- **A 5% CTR and 6:11 average view duration demonstrate strong viewer interest and sustained attention.**
- **With over 67% of traffic coming from YouTube recommendations, your channel has solid algorithmic recognition.**
- *These numbers reflect a rapidly growing international audience and a clear potential for scaling global spiritual outreach.*

6. Overall Verdict:

The PMC English Channel shows excellent growth momentum — its mix of compelling content, solid watch time, and strong viewer loyalty places it on a firm path toward global spiritual influence.

PATRIJI TELUGU SANDESALU YOUTUBE CHANNEL ANALYTICS

Sl.No	Financial Year	Videos Published	Views	Watch Time (Hours)	Subscribers
01.	May 19, 2021–2022	2,153	31,26,499	1,25,466	19,513
02.	2022 - 2023	1,344	25,84,464	68,769	7,225
03.	2023 - 2024	455	18,19,128	31,317	6,057
04.	2024 - 2025	383	18,57,166	35,634	5,252
Total		4,335	93,87,257	2,61,186	38,047



1. Impressions – Growing Organic Visibility

- A total of 63.3 million impressions shows your videos have appeared over 63 million times across YouTube.
- 83.1% of these impressions came from YouTube recommending your content, meaning the platform’s algorithm strongly supports your channel.
→ This indicates excellent organic visibility, showing that your videos are being discovered widely through YouTube’s own suggestion and recommendation systems.

2. Views from Impressions – Strong Engagement Potential

- From 63.3M impressions, your channel achieved 4.1 million views (excluding short views).

- A CTR above 5% is an excellent indicator that your thumbnails, titles, and topics effectively attract viewer attention.
- This also demonstrates that your content presentation resonates well with your target audience.

3. Average View Duration – Moderate Retention

- The average view duration is 2 minutes 20 seconds, showing that viewers remain engaged for a meaningful portion of your videos.
- This is a solid retention level for medium-length content.
- To further improve, you could enhance storytelling flow, add engaging hooks at the beginning, and maintain consistent pacing throughout each video.

4. Watch Time from Impressions – Positive Viewer Connection

- Total watch time from impressions reached 160.7K hours, showing consistent audience interest and deep engagement over time.
- This reflects a loyal and returning viewer base, indicating that people are not only clicking on your videos but also spending significant time watching them.

5. Overall Channel Health Score

Metric	Your Value	Verdict
Impressions (Reach)	63.3M	Excellent Organic Reach
CTR (Click-Through Rate)	6.5%	Outstanding
Average View Duration	2:20	Moderate but Healthy
Total Watch Time	160.7K Hours	Very Strong
Recommendation %	83.1%	Excellent Algorithm Support
Engagement Quality	High	Loyal and Consistent

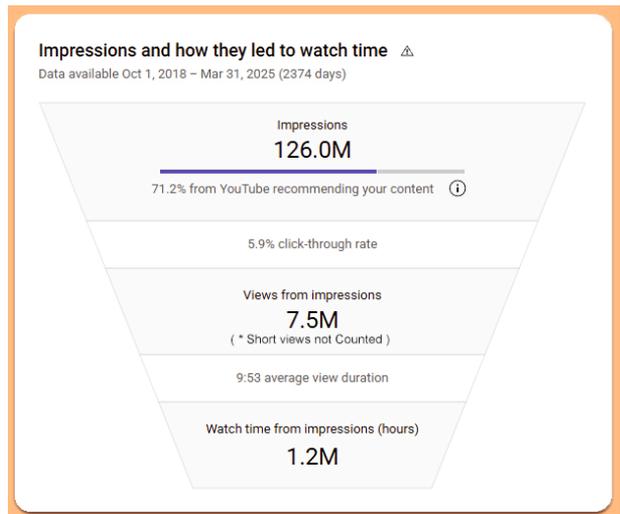
6. Summary Insight

The **Patriji Telugu Sandesalu YouTube Channel** is showing remarkable organic growth and high engagement strength.

- A **6.5% CTR** confirms that your video presentation, titles, and topics are **highly appealing** to your audience.
- **Over 83% recommendation rate** proves that YouTube’s algorithm strongly favors and promotes your videos.
- The large **160K+ watch hours** demonstrate both deep audience trust and steady repeat viewership.

PMC LIVE YOUTUBE CHANNEL ANALYTICS

Sl.No	FinancialYear	Videos Published	Views	Watch Time (Hours)	Subscribers
01.	Jul 31, 2017–2018	189	4,94,619	62690	5,451
02.	2018–2019	1,056	14,06,829	198969	9,900
03.	2019 - 2020	899	17,62,035	328610	13,047
04.	2020 - 2021	567	28,46,563	4,55,656.10	16,672
05.	2021 - 2022	763	22,92,303	365712	10,238
06.	2022 - 2023	492	13,04,067	195658	5,182
07.	2023 - 2024	2,080	9,53,029	179473	3,905
08.	2024 - 2025	465	6,22,910	111595	2,563
Total		6,511	1,16,82,355	18,98,363	66,958



1. Impressions – Expanding Global Visibility

- **126 million impressions** show that your channel's **content has reached an enormous audience** across YouTube over 2,374 days (approx. 7 years).
- **71.2% of these impressions** came directly from YouTube recommendations, confirming that the platform's algorithm strongly supports and promotes PMC Live's content to new viewers worldwide.

→ This demonstrates long-term algorithmic trust, sustained visibility, and consistent performance across years of publishing.

2. Views from Impressions – Strong Audience Conversion

Out of 126M impressions, the channel achieved 7.5 million views, resulting in a 5.9% click-through rate (CTR).

- A CTR above 5.9% reflects strong thumbnail and title effectiveness, meaning your content presentation is compelling enough to drive clicks from both subscribers and new audiences.
- This conversion rate signifies that PMC Live's messaging resonates well with viewers, maintaining curiosity and relevance over time.

3. Average View Duration – Excellent Viewer Retention

- The average view duration of 9 minutes 53 seconds indicates that audiences are staying engaged for nearly 10 minutes per view, which is far above the global YouTube average (3–6 minutes).
- Such high retention demonstrates deep audience connection, especially valuable for long-form, devotional, or educational content.
- This level of watch time enhances algorithmic recommendations and strengthens community loyalty.

4. Overall Channel Health Score

Metric	Your Value	Verdict
Impressions (Reach)	126M	Excellent
CTR (Click-Through Rate)	5.9%	Strong
Average View Duration	9:53	Outstanding
Total Watch Time	1.2M Hours	Exceptional
Recommendation %	71.2%	Very High
Engagement Quality	High	Consistent & Loyal Audience

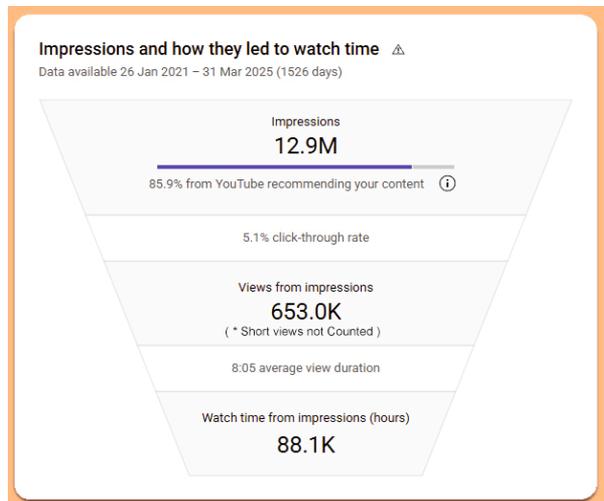
5. Summary Insight

PMC Live demonstrates long-term consistency, algorithmic favorability, and deep viewer engagement across a broad international audience.

- Over **71% of impressions from YouTube recommendations confirms a powerful organic discovery rate.**
- A **5.9% CTR** proves that **titles and thumbnails continue to attract strong viewer interest.**
- Nearly **10 minutes of average view duration indicates sustained audience involvement and strong content value.**
- **1.2 million hours of watch time highlights an extensive and loyal viewer base developed over years of authentic broadcasting.**

PMC EVENTS YOUTUBE CHANNEL ANALYTICS

Sl.No	Calendar Year wise	Videos Published	Views	Watch Time (Hours)	Subscribers
01.	26 Jan 2021–2021	14	356	6	5
02.	2021 – 2022	10	599	13	1
03.	2022 – 2023	15	597	22	7
04.	2023 – 2024	2,857	2,49,112	31579	2,019
05.	2024 – 2025	1,619	6,12,174	95,040.10	2,948
Total		4,515	8,62,838	1,26,659.7	4,980



1. Impressions – Expanding Algorithmic Reach

- 12.9 million impressions indicate that PMC Events content has reached a significant audience over 1,526 days.
- An impressive 85.9% of these impressions came from YouTube recommendations, showcasing exceptional algorithmic support and organic discovery.
→ This demonstrates that YouTube strongly recognizes PMC Events as relevant, engaging, and trustworthy, promoting it actively to new viewers.

2. Views from Impressions – Strong Viewer Interest

- From 12.9M impressions, the channel achieved 653K views, leading to a 5.1% click-through rate (CTR).
→ A CTR above 5% indicates strong thumbnail appeal and compelling titles, successfully converting impressions into views.

→ These metrics confirm that PMC Events' visual presentation and event-based content themes resonate effectively with its audience, encouraging continuous engagement.

3. Average View Duration – Excellent Audience Retention

- The average view duration of 8.05 minutes is notably higher than YouTube's general average (3–6 minutes).
- This demonstrates high content value and sustained viewer interest, showing that audiences remain engaged throughout the majority of each video.
- Longer watch durations also contribute directly to stronger recommendation performance and improved channel authority on the platform.

4. Overall Channel Health Score

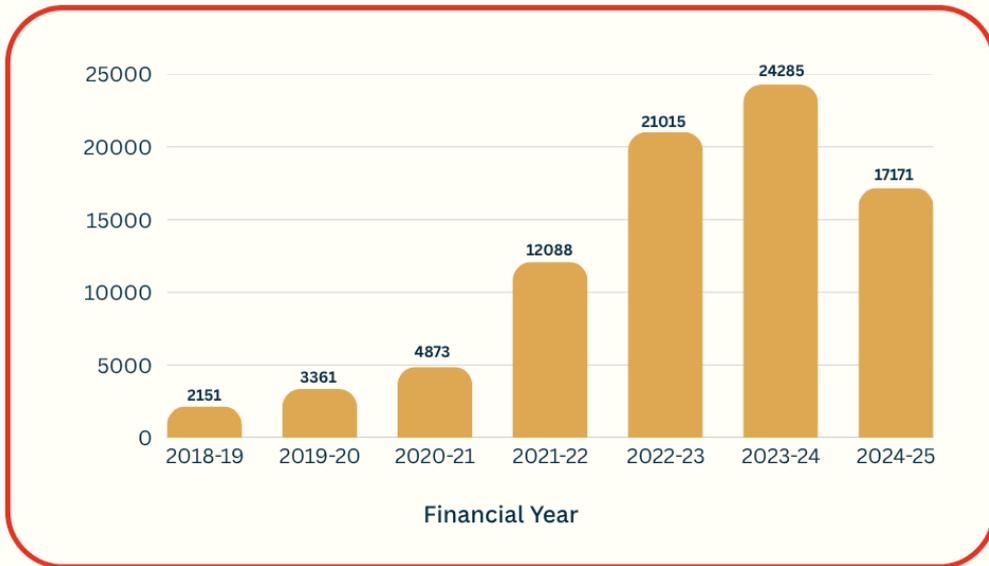
Metric	Your Value	Verdict
Impressions (Reach)	12.9M	Strong
CTR (Click-Through Rate)	5.1%	Healthy
Average View Duration	8.05	Excellent
Total Watch Time	88.1K Hours	Strong
Recommendation %	85.9%	Exceptional
Engagement Quality	High	Loyal & Interested Audience

5. Summary Insight

PMC Events is performing as a high-engagement niche channel with impressive algorithmic reach and consistent viewer retention.

- With nearly 85.9% of impressions from YouTube recommendations, the algorithm clearly trusts and amplifies your content.
- A 5.1% CTR shows that your event branding, titles, and visuals attract viewers effectively.
- An 8-minute average watch duration indicates that audiences are deeply connected to the content, whether it's live events, cultural programs, or highlights.
- The 88.1K watch hours demonstrate a strong and steadily growing viewer ship that values your event coverage and presentation style.

PMC GROUP OF CHANNELS FY WISE VIDEOS UPLOADS



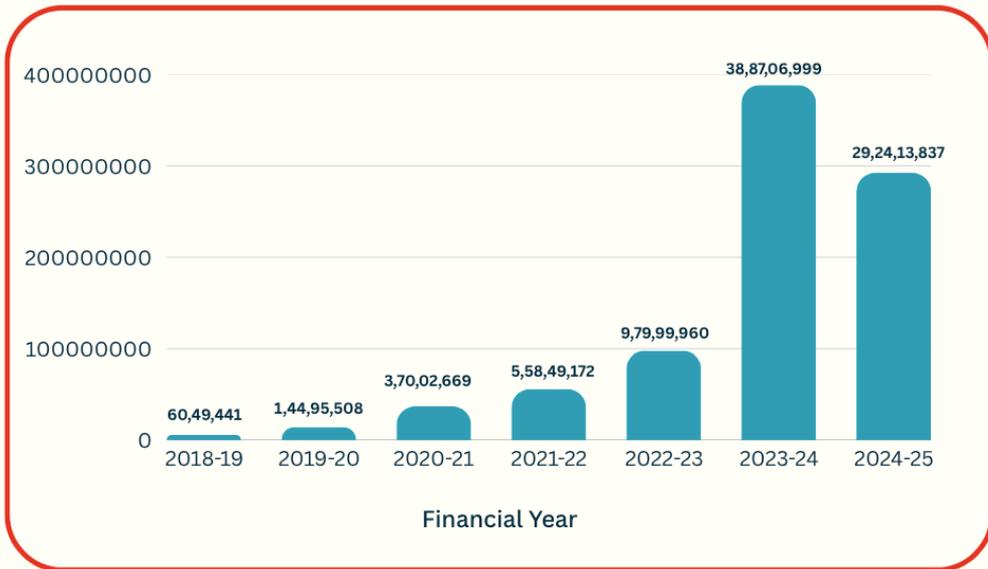
Note: Due to the **40% staff reduction** in FY 2024-25, please quantify the resulting decrease in content output, views, subscriber growth, and total watch hours.

Video Uploads Growth Overview

- The PMC Group of YouTube Channels has shown a strong and consistent rise in video production from FY 2018-19 to FY 2024-25, reflecting increased content activity, improved production capacity, and growing audience demand.
- Starting with 2,151 videos in FY 2018-19, uploads steadily increased each year, reaching a peak of 24,285 videos in FY 2023-24 – marking a tenfold growth in content output within six years.
- In FY 2024-25, the group maintained a high upload volume of 17,171 videos, showing continued consistency and commitment to regular content delivery even after a record year.
- This consistent upward trend highlights strategic planning, efficient content management, and expanded channel operations, enabling the PMC network to sustain its global presence and meet viewer expectations effectively.

Overall, the data demonstrates robust digital productivity, establishing PMC as a leading multi-channel content network with a strong foundation for continued creative and operational growth.

PMC GROUP OF CHANNELS FY WISE VIEWS



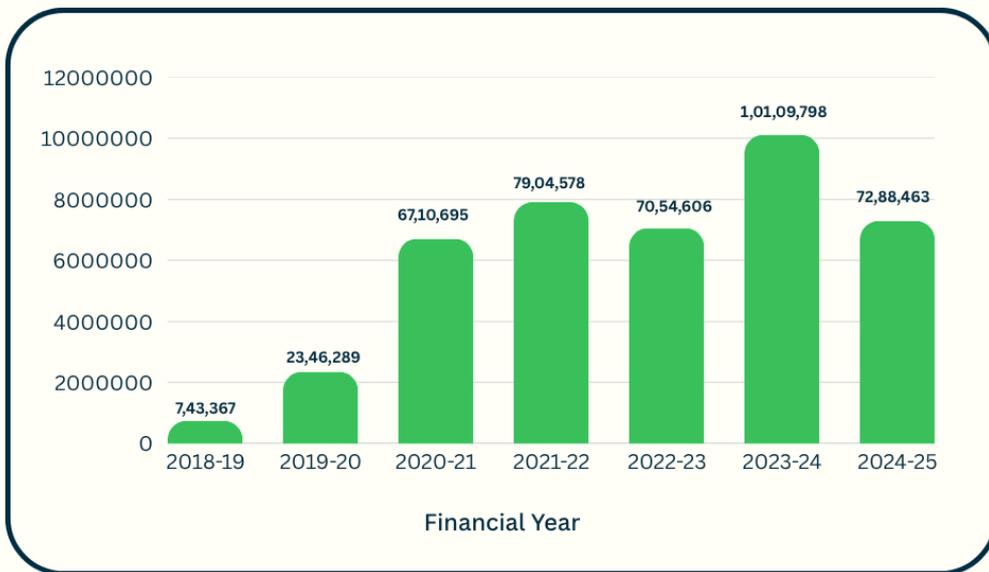
Note: Due to the **40% staff reduction** in FY 2024–25, please quantify the resulting decrease in content output, views, subscriber growth, and total watch hours.

Views Growth Overview

- The PMC Group of YouTube Channels has demonstrated phenomenal viewership growth from FY 2018–19 to FY 2024–25, reflecting a powerful rise in audience engagement and global reach.
- Starting with 6 million views in FY 2018–19, the network achieved an extraordinary surge, reaching 388 million views in FY 2023–24, marking a more than 60x increase over six years.
- Even after the peak year, FY 2024–25 maintained strong momentum with 292 million views, proving sustained viewer interest and consistent content performance.
- This sharp upward trajectory signifies high viewer retention, improved content quality, and strong YouTube recommendation visibility. It also highlights the network's ability to adapt and grow its audience through strategic programming and event-driven content.

Overall, PMC Group's viewership journey showcases exceptional digital expansion, establishing it as a leading global media presence with enduring audience loyalty and impactful content delivery.

PMC GROUP OF CHANNELS FY WISE WATCH TIME (HOURS)



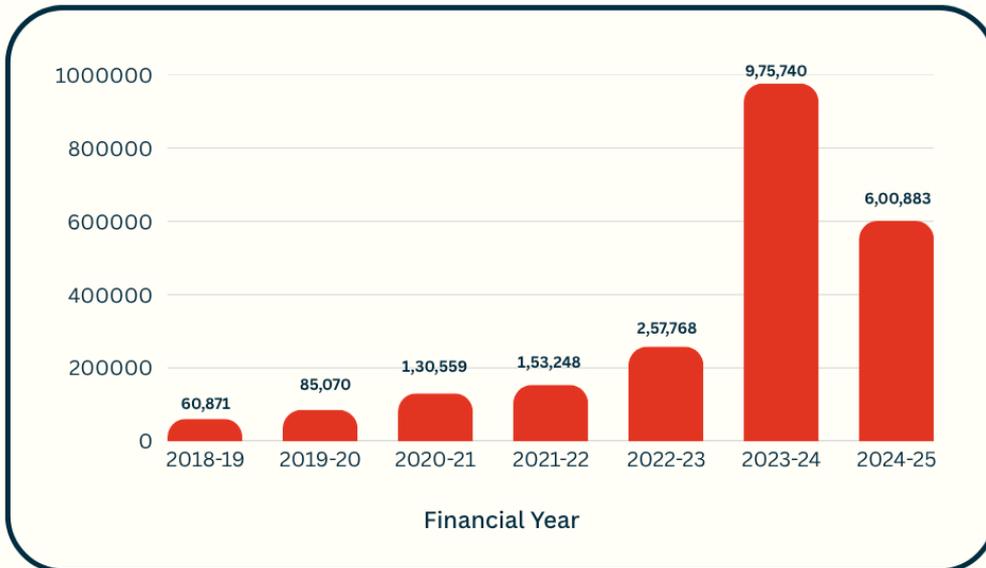
Note: Due to the **40% staff reduction** in FY 2024-25, please quantify the resulting decrease in content output, views, subscriber growth, and total watch hours.

Watch Time Growth Overview

- The PMC Group of YouTube Channels has exhibited remarkable growth in audience engagement from FY 2018-19 to FY 2024-25, showcasing the network's expanding influence and sustained viewer loyalty.
- Beginning with 7.4 lakh hours of watch time in FY 2018-19, the group's viewership grew exponentially, surpassing 1.01 crore hours in FY 2023-24 – a 13.5x increase over six years.
- The FY 2023-24 peak represents the group's strongest performance yet, reflecting the success of consistent content delivery, improved production quality, and stronger algorithmic visibility across YouTube.
- Despite a slight normalization in FY 2024-25 to 72.9 lakh hours, the group has sustained a high-performance baseline, indicating continued viewer trust and stable watch patterns.
- This consistent upward curve reflects long-term content value, effective audience targeting, and strategic channel growth initiatives across multiple languages and genres.

PMC Group's journey from under one million to over ten million annual watch hours highlights a transformative era of digital expansion and global viewer connection.

PMC GROUP OF CHANNELS FY WISE SUBSCRIBERS



Note: Due to the **40% staff reduction** in FY 2024-25, please quantify the resulting decrease in content output, views, subscriber growth, and total watch hours.

Overall Growth Overview

- The PMC Group of YouTube Channels has experienced remarkable and steady growth from FY 2018-19 to FY 2024-25, expanding its audience reach and strengthening viewer loyalty.
- Subscriber count increased from 60K to over 6 lakh, achieving nearly 10x growth in six years – a clear sign of sustained performance and global engagement.
- Even after a record-breaking year in 2023-24, the group maintained strong momentum in 2024-25, reflecting consistent audience trust and content excellence.
- This upward growth curve highlights strategic progress in branding, SEO, and content delivery, supported by strong algorithmic recognition and a dedicated global community.

Overall, PMC's journey showcases transformational digital success, establishing it as a major YouTube presence poised for continued global expansion.

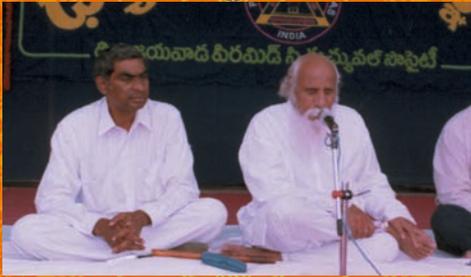
The PMC Group's subscriber journey reflects transformational digital growth. Starting from modest beginnings, the network has matured into a major YouTube presence, achieving exponential visibility and sustained follower engagement.

The trend suggests that PMC's digital ecosystem is well-positioned for continued expansion, with a strong foundation of content trust, audience loyalty, and platform credibility.

PATRIJI GLIMPSES



PATRIJI GLIMPSES



DIRECTOR'S REPORT

To
The Members,
PSSM MEDIA LIMITED
Hyderabad

Your Directors hereby presents the 08th Annual Report of your Company together with the Audited Financial Statements for the financial year ended 31st March, 2025. The summarized financial results for the year ended 31st March, 2025 are as under.

FINANCIAL RESULTS:

(Amounts in Rupees)

	2024-25	2023-24
Net Sales / Income from Operations	1,71,99,452	1,89,58,725
Other income	58,98,790	76,67,764
Total Expenses	6,25,24,969	6,61,75,349
Net Profit (+) / (Loss) (-) before Tax for the Period	(3,94,26,727)	(3,95,48,860)
Net Profit (+) / (Loss) (-) for the Period	(3,94,26,727)	(3,95,48,860)

REVIEW OF OPERATIONS:

During the period under review the Revenue from operations of the Company decreased from Rs. 1,89,58,725/- to Rs. 1,71,99,452/-. The Company had incurred an operating loss of Rs. 3,94,26,727/- during the financial year.

DIRECTOR'S RESPONSIBILITY STATEMENT:

The Board of Directors confirm that in the preparation of Profit & Loss Account for the year ended and Balance Sheet as at that date ("Financial Statements") that:

- (a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to

material departures;

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

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

(e) the Company being unlisted, sub clause (e) of section 134(5) of the Companies Act, 2013 pertaining to laying down internal financial controls is not applicable; and

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

DISCLOSURES UNDER SECTION 134 OF THE COMPANIES ACT, 2013:

1. State of affairs of the company:

The Board of Directors has constantly monitoring the operations of the company and exploring wide range of innovative methods to improve revenue of the company through maximizing content variety and will try to make the Company profitable. The Board of Directors looks towards the future performance with a positive approach.

During the year, Your Company has achieved the following milestones and conducted under mentioned events:

(a) Platform Expansion and Digital Reach

The company successfully leveraged new technologies and platforms to dramatically increase its content accessibility across India.

- **Substantial YouTube Content Growth & Milestones:** The digital content library has seen colossal growth, with more than 95,000 videos uploaded to YouTube, covering a diverse range of spiritual, health, and metaphysical

subjects. This effort culminated in two major subscriber milestones:

- PMC Telugu channel reached over 1.2 million subscribers.
- PMC Health channel also achieved 1.2 million subscribers. These milestones highlight the successful efforts in consistently delivering high-quality, valuable content that resonates deeply with viewers worldwide.

(b) Content Innovation and Programmatic Success

The company continuously introduced new, engaging programs while achieving long-running success with established formats.

- *Program Expansion with New Shows: The program lineup was significantly enhanced with the launch of new, popular series:*
 - *Jeevana Sanjeevani: Jeevana Sanjeevani is a specialized medical series where doctors provide in-depth information on chronic illnesses and effective treatment strategies for recovery.*
 - *Charitralo Eeroju (Today in History): A highly successful daily segment that explores significant historical events that occurred on the current date. The program has completed over 100 episodes.*
 - *Body Mind Soul Show. This established flagship program successfully completed 130 episodes, continuing its deep exploration into holistic well-being.*
- *Dhyana America Success: The program Dhyana America successfully telecasted 100+ episodes, showcasing the expanding reach and practices of meditation across the continent.*
- *In this year by establishing a wide array of specialized programs, ensuring holistic spiritual growth for every demographic. Key thematic shows now include foundational teachings like Geeta Saaram (Essence of the Bhagavad Gita) and Bhagavad Gita Slokas, personal development programs such as Yogayanamaha, Swadhyaya Yoga, and Dhyana Divya Jeevitam, and focused youth segments like Dhyana Yuva and Yogibhava. The content also covers essential PSSM philosophy and infrastructure with programs like PSSM Samacharam, Mana Oori Pyramids, and Pyramids Naveena Shakti Kshetram, alongside explorations of advanced wisdom in Brahma Gnana Peetham, Satya Darshanam, and Gnana Sabha. The*

unique spiritual journeys are captured through Patriji Tho Naa Prayanam, Guru Sangatyam, Spiritual Journey, and Oka Pyramid Master Aatmakatha, complemented by practical, well-being-focused content like Connect with nature, Music Meditation, Dr. Facts, and the wellness message of Ayushman Bhava. This diverse, well-rounded portfolio ensures the company delivers on its mission of universal spiritual knowledge, covering everything from core philosophy (Acharya Devo Bhava, Satya Darshini) to community service (Memu Saitham, Sevadal) and cultural preservation (Janapada Kala Roopalu).

(c) Flagship Events and Global Live Telecasts

The company undertook and successfully telecasted several large-scale events, spreading spiritual energy and teachings globally.

- *Shivoham Special Program in Varanasi: A highly specialized and transformative event conducted in the spiritual capital of Varanasi, resulting in a massive spiritual impact on all participants.*
- *Ugadi Sambaralu (Peravaram): Successfully Live Telecasted the 7-day-long Ugadi Sambaralu event from Peravaram, bringing the festive spiritual energy to a global audience.*
- *Patriji Dhyana Maha Yagam: Successfully Live Telecasted the Patriji Dhyana Maha Yagam events, creating a profound and widespread spiritual impact on seekers throughout the world.*
- *Sankranti Sambaralu (Jetavanam, Kotala): The festive Sankranti Sambaralu event at Jetavanam, Kotala, was successfully Live Telecasted, sharing cultural and spiritual celebrations.*
- *Draksharamam Events: Key events in Draksharamam were successfully conducted and telecasted through fruitful collaboration with Local Pyramid Masters, strengthening community engagement.*

(d) Leadership and Outreach Expansion

Global expansion and leadership initiatives ensured the PMC mission reached new territories.

- *US Expansion Tour: Mr. C. Anand Kumar and Mr. G. Balakrishna undertook a crucial 3-month tour in the US dedicated to the strategic expansion and*

outreach of the PMC platform, laying the groundwork for further international growth.

(e) Honouring Pitamaha Patriji's Legacy

Several dedicated live telecasts were conducted to honour and celebrate the life, teachings, and spirit of Pitamaha Patriji.

- *Patriji Aaradhanotsavalu*: Successfully conducted and telecasted the sacred Patriji Aaradhanotsavalu (Tribute Festival), allowing disciples worldwide to participate.
- *Patriji Birth Day Event*: The annual Patriji Birth Day Event was successfully Live Telecasted, turning the celebration into a global spiritual festivity.
- *Patriji Chaitanya Radha Yatra*: The Patriji Chaitanya Radha Yatra (Spiritual Chariot Procession) was successfully Live Telecasted, sharing its energetic and inspiring journey with seekers globally.

This year's achievements underscore the organization's dedication to its mission of spreading spiritual knowledge universally.

2. Future Projections and Expansions of the Company:

The company is preparing for a period of robust expansion, aiming to diversify revenue streams, deepen societal impact, and solidify its global presence. These initiatives are designed to introduce the core spiritual concepts to new audiences while reinforcing commitment to long-standing community projects.

(a) Flagship Events and Community Outreach

Future planning includes scaling up high-impact events and re-energizing community-focused projects for widespread engagement:

- *Dhyana Maha Yagam (Tirupati)*: The Dhyana Maha Yagam will continue this year on a massive scale in Tirupati. This signature event is crucial for consolidating spiritual energy, attracting large numbers of seekers, and serving as a major center for both spiritual and organizational growth.
- *Statewide Dhyana Yagnas*: We plan to conduct dedicated Dhyana Yagnas (meditation festivals) across key rural and urban areas in both Telangana (TS) and Andhra Pradesh (AP), ensuring widespread accessibility to foundational spiritual practices.
- *Reintroducing Dhyana Grameenam*: We are restarting the iconic spiritual

awareness program, "Dhyana Grameenam" (Village Meditation). This initiative is vital for taking meditation directly to villages, ensuring the core concepts of spiritual empowerment reach the grassroots level.

- *Restarting Dhyana Khaidi Project:* We are committed to restarting the "Dhyana Khaidi" project aimed at prisoners. This initiative focuses on their mental, social growth, and awareness through meditation, promoting rehabilitation and inner transformation.

(b) Youth & Specialized Audience Empowerment

A strategic focus will be placed on engaging younger demographics and recognizing positive role models within society:

- *Massive Youth Empowerment Programs:* We will vigorously and massively conduct youth empowerment programs across all regions of Andhra Pradesh and Telangana this year, preparing the next generation with essential life skills and spiritual awareness.
- *Reestablishing Dhyana Vidyarthi Projects:* The Dhyana Vidyarthi (Meditation Student) projects will be re-established as part of a massive youth program, focusing specifically on integrating meditation into student life for improved focus and well-being.
- *Launch of PMC Kids Channel:* We are proudly launching the PMC Kids Channel, dedicated entirely to Kids Empowerment Programs, utilizing engaging content to introduce fundamental concepts of peace and awareness to children.
- *Launch of Real Heroes in Society Program:* We are launching the "Real Heroes in Society" program to recognize and celebrate individuals making positive, impactful contributions to their communities, aligning our platform with positive social narratives.

(c) Corporate & Organizational Integration

New initiatives are targeting professional and educational sectors to drive revenue and introduce meditation as a tool for corporate well-being:

- *Corporate Meditation Workshops:* We have officially started conducting Corporate Meditation Workshops targeting the corporate sector, universities, and colleges. This initiative serves both as a public service for stress management and as a new, scalable revenue stream.

- *Enhancing Pyramid Sevalal: We are focusing on enhancing and strengthening the "Pyramid Sevalal," which is one of the core volunteer projects of the PSSM Movement. This enhancement will streamline services and prepare the next generation of dedicated volunteers*

(d) Content Innovation and Digital Development

The future of content lies in leveraging technology and diversifying digital offerings:

- *Launching Next-Generation Content: We are actively developing and launching innovative content, including:*
 - *Patriji Concepts in AI Videos: Utilizing Artificial Intelligence to create new formats based on Patriji's core teachings.*
 - *Sadananda Yogis: A new program concept focused on advanced spiritual wisdom.*
- *Developing the PMC App: We are dedicated to developing the official PMC App, which will serve as a centralized hub for content, live streams, community interaction, and personalized meditation journeys.*

(e) Global and Brand Expansion

A focused effort is being made to standardize and expand the PMC brand internationally:

- *Expanding PMC Branding Globally: We are actively working to expand the PMC Brand into all other countries, aiming for standardized recognition and widespread reach for our global spiritual mission.*
- *Patriji Shaktisthal Awareness: We are conducting a dedicated Patriji Shaktisthal Awareness project among all pyramid masters to ensure the significance and energy of key sacred sites are understood and promoted uniformly.*

3. Amounts, if any, they proposed to carry to any reserves:

No Amounts are proposed to be carried to reserves.

4. Dividend:

As the Company is suffering from losses, no dividend was recommended by Board during the current financial year.

5. Deposits:

The Company has not accepted any deposits during the year under review.

6. Details of the Board meetings held during the year:

The Board of Directors met 4 (Four) times during the financial year ended 31st March, 2025 in accordance with the provisions of the Companies Act, 2013 and rules made there under which are as follows:

S.No	Date of meeting	Total No. of Directors as on the Date of Meeting	No. of Directors attended	Attendance Percentage %
1	28.05.2024	10	9	90
2	22.07.2024	10	10	100
3	13.11.2024	10	7	70
4	28.02.2025	9	8	89

The Company is in Compliance with the Secretarial Standards on Meetings of the Board of Directors (SS-1) and Secretarial Standards on General Meetings (SS-2) as prescribed by the Institute of Company Secretaries of India, New Delhi.

7. Performance Evaluation:

The Board of Directors has carried out an annual evaluation of its own performance, Board Committees and individual directors pursuant to the provisions of the Act.

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 including Independent Directors on the basis of the criteria such as the contribution of the individual director to the board and committee meetings like preparedness of the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

8. Key Managerial Personnel:

S. No	Name of Key Managerial Personnel	Designation
1	Mr. Anand Kumar Chedarla	Managing Director
2	Mr. Balakrishna Gadde	Whole-time Director
3	Mr. Simhachalam Metta	Chief Financial officer (CFO)
4	Mr. N. Purna Chandra Rao	Company Secretary (Resigned w.e.f 15.06.2025)
5	Mr.Sardar Harpreet Singh	Company Secretary (Appointed w.e.f 24.06.2025)

9. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of financial year of the company to which the financial statements relate and the date of the report:

There are no material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which these financial statements relates and on the date of this report.

10. A statement on declaration given by Independent Directors under Sub-Section (6) of Section 149:

The Independent Directors of the Company have submitted a declaration under Section 149(7) of the Act that each of them meets the criteria of independence as provided in Section 149(6) of the Act and there has been no change in the circumstances which may affect their status as Independent Director during the year.

11. Disclosure of composition of Audit Committee:

The provisions of Section 177(1) relating to constitution of Audit Committee are applicable to the Company and details of the same is attached as **Annexure-I**

12. Disclosure on establishment of Vigil Mechanism:

The provisions of Section 177(9) of the Companies Act, 2013 is not applicable to the Company

13. Disclosure of composition of Nomination and Remuneration Committee and Company's policy relating to director's appointment, payment of remuneration and discharge of their duties under Sub-section (1) of Section 178:

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are applicable to the Company and details of the same is

attached as **Annexure-I**.

The company has framed and adopted a policy on nomination and remuneration of directors, key managerial personnel, and other employees of the company in line with the provisions of section 178 of the Companies Act, 2013. The policy is available on the website at: <https://www.pmconlinetv.com/pmc-telugu-channel-events/>

14. Statement indicating development and implementation of a risk management policy for the company including identification therein of elements of risk, if any, which in the opinion of the Board may threaten the existence of the company:

The Board of the Company regularly reviews and had adopted measures to frame, implement and monitor the risk management plan for the Company. The Board is responsible for reviewing the risk management plan and ensuring its effectiveness. The audit committee has additional oversight in the area of financial risks and controls.

No elements of risk were identified by the Company, which in the opinion of the Board might threaten the existence of the company.

15. Explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made by the auditor in his report.

There were no qualifications, reservations or adverse remarks made by the Auditors in their report.

16. The details about the policy developed and implemented by the company on corporate social responsibility initiatives taken during the year.

The Company has not developed and implemented any Corporate Social Responsibility policy and initiatives, as the said provisions are not applicable.

17. Particulars of Loans, Guarantees or Investments Under Section 186 of the Companies Act, 2013:

There were no Loans, guarantees or investments made under Section 186 during the year.

18. Particulars of contracts or arrangements made with related parties under Section 188 of the Companies Act, 2013:

During the period under review, there are no contracts or arrangements made with related parties under Section 188 of the Companies Act, 2013.

19. The change in the nature of business, if any:

There was no change in the nature of Business.

20. The details of directors or key managerial personnel who were appointed or have resigned during the year.

During the period under review, the following changes occurred in the Directors or Key Managerial Personnel:

S.No.	Name of the Director	Appointment/ Change in Designation/	Designation	Date
1	Ms. Bhavna Rajput	Cessation	Company Secretary	15.07.2024
2	Mr. N. Purna Chandra Rao	Appointment	Company Secretary	22.07.2024
3	Mr. Anand Kumar Chedarla	Change in Designation	Managing Director	13.11.2024
4	Mr. Balakrishna Gadde	Change in Designation	Whole Time Director	13.11.2024
5	Mr. Anand Kumar Chedarla	Cessation	C.F.O	13.11.2024
6	Mr. Simhachalam Metta	Appointment	C.F.O	13.11.2024
7	Mr. Navakanth Mgadda	Cessation	Whole Time Director	07.12.2024

Changes after the end of the Financial Year:

S.No.	Name of the Director	Appointment/ Change in Designation/	Designation	Date
1	Mr. N. Purna Chandra Rao	Cessation	Company Secretary	15.06.2025
2	Mr.Sardar Harpreet Singh	Appointment	Company Secretary	24.06.2025
3	Mrs.Koribilli Naga Kumari Maheswari *	Appointment	Additional Director	24.06.2025
4	Mr.Hari Babu Adigopula *	Appointment	Additional Director and Whole-time Director	07.08.2025
5	Mr. Srinivasa Rao Bandi *	Appointment	Additional Director and Whole-time Director	07.08.2025
6	Mr.Ramamohan Rao Puli *	Appointment	Additional Director and Whole-time Director	07.08.2025
7	Mrs. Parimala Patri *	Appointment	Additional Director	20.11.2025
8	Mr. Kasina Ananda Venkatrama Janaki Prasad *	Appointment	Additional Director	20.11.2025

* During the end of financial year, the following changes occurred in the composition of the Board:

- Mrs. Koribilli Naga Kumari Maheswari appointed as Additional Director on **24.06.2025**.
- Mr. Hari Babu Adigopula, Mr. Srinivasa Rao Bandi and Mr. Ramamohan Rao Puli appointed as Additional Directors & Whole-time Directors on **07.08.2025**.
- Mrs. Parimala Patri and Mr. Kasina Ananda Venkatrama Janaki Prasad appointed as Additional Directors on **20.11.2025**.

The above appointments are proposed to be **regularized/ratified at the ensuing Annual General Meeting**.

21. The names of companies which have become or ceased to be its Subsidiaries, joint ventures or associate companies during the year.

There are no companies which have become or ceased to be the Subsidiaries, joint ventures or associate companies during the year.

22. The details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

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

23. Adequacy of internal financial controls with reference to financial statements:

Internal control framework including clear delegation of authority and standard operating procedures are established and laid out across all functions. These are reviewed periodically at all levels. These measures have helped in ensuring the adequacy of internal financial controls commensurate with the scale of operations of the Company. During the period under review no reportable material weakness in the design and operations were observed.

24. Disclosure as per Sexual Harassment of Women at Work Place (Prevention, Prohibition and Redressal) Act, 2013:

There are no Female Employees in the company. However, Your company has adopted a policy on prevention, prohibition and redressal of sexual harassment at work place in line with the provision of Sexual Harassment of Women at Work Place (Prevention, Prohibition and Redressal) Act, 2013 and rules framed there under.

25. Disclosure Pertaining to the Maternity Benefit Act, 1961

The Company has observed and complied with the provisions of the Maternity Benefit Act, 1961, during the financial year under review.

26. Particulars of Employees:

There are Fifteen (15) employees in the Company during the year, consisting of (15) Male employees, (0) Female employees and (0) Transgender employees.

None of the employees whether employed through the period or part of the period were in receipt of the remuneration exceeding limited specified under section 197 of the Act read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

The company recognizes the importance and contribution of its human resources in its growth and development. It is committed to development of human resources by appropriate training, motivation and employee welfare activities.

27. Statutory Auditors:

Pursuant to the provisions of sections 139 and other applicable provisions of the Act read with the rules made thereunder, M/s. Rathnakar & Co., Chartered Accountants (Firm Reg. No. 022726S) were appointed as Statutory Auditors of the Company for a term of five consecutive years from the conclusion of the 6th Annual General Meeting (AGM) held on 19th December 2023 on a remuneration mutually agreed by the Board of Directors and the Auditors. They hold office until the conclusion of the 11th Annual General Meeting to be held in the calendar year 2028, and have formally expressed their willingness to continue the office.

28. Maintenance of Cost Records:

Maintenance of cost records is not specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 to our company.

29. Details in respect of Frauds reported by Auditors under 143(12) of Companies Act 2013:

During the period under review there were no instances of Fraud reported by the Auditors in the Company.

30. Annual Return and its web link:

In terms of Section 92(3) of the Act, the Annual Return for the financial year ended 31st March, 2025 is displayed on the website of the Company <https://www.pmconlinetv.com/pmc-telugu-channel-events/>

31. The details of Application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the Year along with their Status as at the end of the Financial Year.

During the period under review, there was neither any application made nor any proceedings initiated or pending under the Insolvency and Bankruptcy code, 2016.

32. The details of difference between amount of the Valuation done at the time of One Time Settlement and the Valuation done while taking Loan from the Banks or Financial Institutions along with the reasons thereof.

During the period under review, there was no one time settlement with Bank.

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

The information pertaining to conservation of energy, technology absorption, Foreign exchange Earnings and outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is as under.

(A) Conservation of energy	:	NIL
(B) Technology absorption	:	NIL
(C) Foreign exchange earnings	:	Rs. 8,57,798/-
(D) Foreign exchange outgo	:	NIL

34. Acknowledgement:

Your Directors wish to place on record their gratitude to shareholders and thank the customers, bankers, vendors, State and Central Governments Authorities for their continued support to your Company's growth. Your Directors also wish to place on record, their appreciation for the contribution made by the employees at all levels, who, through their competence, sincerity, hard work, solidarity and dedicated support enabled to your company to make continued progress.

Place: Hyderabad
Date: 20.11.2025

For and on behalf of the Board of
PSSM MEDIA LIMITED

Sd/-
Anand Kumar Chedarla
Managing Director
(DIN: 07702546)

Sd/-
Balakrishna Gadde
Whole Time Director
(DIN: 08915090)

1. Board of Directors:**Composition and Category of Directors:**

The Board of Directors comprises of (2) Two Executive Directors, (5) Five Non-Executive Non-Independent Directors and (2) Two Independent Directors as on 31st March, 2025.

Board Meetings Attendance details:

The compositions of the Board of Directors as on 31st March, 2025 and their attendance at the Board Meetings during the year are as follows:

Name of the Director	Category of Directorship	No. of Board Meetings entitled to Attend	No. of Board Meetings Attended
Mr. Anand Kumar Chedarla	Managing Director	4	4
Mr. Balakrishna Gadde	Whole Time Director	4	4
Mr. Veera Raghava Rao Tatavarty	Director	4	2
Mr. Sidda Nageswararao	Director	4	3
Mr. Rambabu Potluri	Director	4	4
Mr. Krishna Mohan Thanguturu	Director	4	2
Mr. Chenchu Subba Rao Koppurapu	Director	4	4
Mr. Navakanth Mgadda	Whole-time Director Cessation w.e.f 07.12.2024	3	3
Mr. Venkateswarlu Jonnalagadda	Independent Director	4	4
Mr. Prabhakar Cherukumudi	Independent Director	4	4

2. Audit Committee:

The Audit Committee comprises of 2 (Two) Independent Directors and 1 (One) Executive Director as on 31st March, 2025. Audit Committee met 2 (Two) times during the year under review on 28.05.2024 and 13.11.2024.

The Composition of Audit Committee and the details of meeting attended are given below:

S.No.	Name of the Director	Position held in the Committee	Number of meetings entitled to Attend	Number of meeting Attended
1	Mr.Venkateswarlu Jonnalagadda	Chairman	2	2
2	Mr. Cherukumudi Prabhakar	Member	2	2
3	Mr. Balakrishna Gadde	Member Cessation w.e.f 13.11.2024	2	2
4	Mr. Anand Kumar Chedarla	Member w.e.f 13.11.2024	-	-

During the meeting, the Committee *inter alia*, reviewed the auditor's independence and performance, and effectiveness of audit process, recommended the appointment of auditors including fixation of audit fee, and reviewed the company's financial and risk management policies.

3. Nomination and Remuneration Committee:

The terms of reference stipulated by the board of directors to the Nomination and Remuneration Committee under sub-section (1) of Section 178 of Companies Act, 2013, are as follows:

- Formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the appointment and remuneration of the directors, key managerial personnel and other employees.
- Formulation of criteria for evaluation of Independent Director and the Board.
- Devising a policy on Board diversity
- Identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and recommend to the Board their appointment and removal. The company shall disclose the remuneration policy and the evaluation criteria in its Annual report.

During the year the committee met 3(Three) Times on 22.07.2024, 13.11.2024 and 28.02.2025

The Composition of Nomination and remuneration committee is given below.

S.No.	Name of the Director	Position held in the Committee	Number of meetings entitled to Attend	Number of meeting Attended
1	Mr. Cherukumudi Prabhakar	Chairman	3	3
2	Mr. Venkateswarlu Jonnalagadda	Member	3	3
3	Mr. Rambabu Potluri	Member	3	3

Performance Evaluation

During the year, the Board adopted a formal mechanism for evaluation of its performance and as well as that of its committees and individual directors, including Independent Directors. Separate exercise was carried out to evaluate the performance of individual director who were evaluated on parameters such as attendance, contribution at the meeting and other wise. The guidelines for evaluation of Board and committee are available at the registered office of the company.

4. Stakeholders Relationship Committee:

The Stakeholders Relationship Committee comprises of 1 (One) Non-Executive Director and 2 (Two) Executive Directors as on 31st March, 2025. Stakeholders Relationship Committee met 1 (One) time during the year under review on 28.02.2025.

The Composition of Stakeholders Relationship Committee and the details of meeting attended are given below.

S.No.	Name of the Director	Position held in the Committee	Number of meetings entitled to Attend	Number of meeting Attended
1	Mr. Rambabu Potluri	Chairman	1	1
2	Mr. Anand Kumar Chedarla	Member	1	1
3	Mr. Balakrishna Gadde	Member	1	1
4	Mr. Navakanth Mgadda	Member Cessation w.e.f 07.12.2024	-	-

INDEPENDENT AUDITOR'S REPORT

To the Members of PSSM MEDIA LIMITED

Report on the audit of Financial statements

Opinion

We have audited the accompanying Standalone financial statements of PSSM Media Limited which comprises the Balance Sheet as at 31st March 2025 , the Statement of Profit and Loss, 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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025 , and Loss , 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.

Information other than the Financial Statements and Auditor's Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we

do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and those charged with governance 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, of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- (a) 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.*
- (b) 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.*
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*
- (d) 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.

(e) 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, 2020 ("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 A', 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, and the Cash Flow Statement, as applicable, dealt with by this Report are in agreement with the books of accounts.

(d) In our opinion, the aforesaid 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 2025 taken on record by the Board of Directors, none of the directors is disqualified as on the balance sheet date 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 operating effectiveness of such controls are given in separate Annexure-B

(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:

(1) The Company has disclosed details regarding pending litigations in notes to financial statements, which would impact its financial position.

(2) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

(3) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(4) (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

(5) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

h) The company has used such accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For Rathnakar & Co
Chartered Accountants
FRN: 022726S
Sd/-

S. Rathnakar
Proprietor

M.NO:212105

UDIN : 25212105BMLECH3187

Place: HYDERABAD

Date: 27.10.2025

ANNEXURE - A

TO THE INDEPENDENT AUDITOR'S REPORT

(Annexure referred to in our report to the members of PSSM Media Limited for the year ended 31st March 2025)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(i) (a) (A) The Company has maintained proper records showing relevant particulars, including quantitative details and situation of Property, plant and equipment.

(B) The Company has maintained proper records showing full particulars of Intangible assets.

(b) All major Property, plant and equipment have been physically verified by the management at a reasonable interval of time . No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the company did not possess any immovable properties, and hence the reporting under the clause (i) (c), pertaining to the title of the immovable properties, does not arise.

(d) The Company has not revalued its property, plant and equipment (including right to use assets) or Intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, No proceedings have been initiated during the year or are pending against the Company as at the balance sheet date, for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a) The company does not have any inventory . Accordingly, the provisions of clause 3(ii) (a), pertaining to the discrepancy in inventories, of the Order are not applicable.

(ii) (b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any point of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order, whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with

the books of account of the Company, is not applicable

- (iii) The Company has not made investments in, provided any guarantee and security and granted any loans and advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Hence reporting under this clause 3 (iii) is not applicable.*
- (iii) (a) The Company has not provided any guarantee and security and granted any loans and advances in the nature of loans, secured or unsecured, to any subsidiaries / joint ventures / associates / other entities during the year. Hence reporting under this clause 3 (iii)(a) is not applicable.*
- (iii) (b) The Company has not made investments in, provided any guarantee and security and granted any loans and advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Hence reporting under this clause 3 (iii)(b) of the Order, whether they are prejudicial to the company's interest, is not applicable.*
- (iii) (c) The company has not provided any loans or advances in the nature of loans, hence reporting under the clause 3(iii)(c), whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular, is not applicable.*
- (iii) (d) The company has not provided any loans or advances in the nature of loans, hence reporting under the clause 3(iii)(d), whether reasonable steps have been taken by the company for recovery of the principal and interest for loans overdue more than 90 days, is not applicable.*
- (iii) (e) The company has not provided any loans or advances in the nature of loans, hence reporting under clause 3(iii)(e), whether there has been a renewal or extension of loans for loans which have fallen due in the year, is not applicable.*
- (iii) (f) The Company has not given any loans either repayable on demand or without specifying any terms or period of repayment. Hence reporting under clause 3 (iii)(f) specifying such aggregate amount and their percentage to the total loans thereof, is not applicable.*
- (iv) The company has not given any loans, made investments and provided guarantee or security during the year, hence reporting under clause 3 (iv), whether provisions of sections 185 and 186 of the Companies Act have been complied with, is not applicable.*

- (v) *In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits. Therefore, reporting under clause 3(v) of the Order is not applicable.*
- (vi) *Maintenance of cost records has not been specified by the Central Government under sub section (1) of section 148 of the Companies Act, 2013 for the Company. Hence, reporting under clause(vi) of the order is not applicable to the company.*
- (vii) (a) *According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Service tax, duty of Customs, duty of Excise, value added tax and cess and any other statutory dues to appropriate authority have generally been regularly deposited during the year by the Company.*
- (vii) (b) *According to the information and explanations given to us and the records of the Company examined by us, there are no dues of Goods and Service Tax or sales tax or service tax or duty of customs or duty of excise or value added tax or Income tax or TDS which have not been deposited on account of any dispute.*
- (viii) *According to the information and explanations given to us and the records of the Company examined by us, as at the balance sheet date, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).*
- (ix) (a) *The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.*
- (ix) (b) *The Company has not been declared wilful defaulter by any bank or financial institution or other lender.*
- (ix) (c) *According to the information and explanations given to us and on the basis of our examination of the records of the Company, the term loans obtained have been used for the purpose they have been obtained for.*
- (ix) (d) *On an overall examination of the financial statements of the company, the company has not raised any funds on a short term basis, hence reporting*

under this clause, 3(ix)(d), whether the short-term funds have been used for long term purposes, does not arise.

- (ix) (e) The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures, and hence reporting under this clause, 3(ix)(e) of the Order, pertaining to the disclosure of the nature of the transactions and the amounts, does not arise.*
- (ix) (f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies and hence reporting on clause 3(ix)(f) of the Order, whether the company has defaulted in the payment of such loans, is not applicable.*
- (x) (a) The Company did not raise moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order, whether the moneys raised were used for the purpose raised for, is not applicable.*
- (x) (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally convertible) and hence reporting under clause 3(x)(b) of the Order, whether the funds have been raised for the purpose raised for, is not applicable.*
- (xi) (a) No fraud by the Company or on the company has been noticed or reported during the year.*
- (xi) (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.*
- (xi) (c) As informed, the Company has not received any whistle blower complaints during the year and upto the date of this report.*
- (xii) The company is not a Nidhi company, therefore the provisions of paragraph 3(xii) of the order are not applicable.*
- (xiii) In our opinion, the Company has complied with section 177 and 188 of the Companies Act,2013 with respect to applicable transactions with the related*

parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

- (xiv) In our opinion, the company has an internal audit system commensurate with the size and nature of its business. Reports of the internal auditors for the period under audit were considered by us.*
- (xv) The company has not entered into any non-cash transaction with directors or person connected and therefore the compliance with provisions of section 192 of the Companies Act, 2013 is not applicable to the Company.*
- (xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a) & (b) of the Order is not applicable.*
- (xvi)(b) In our opinion, the company is not a core investment company (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(c) & (d) of the Order is not applicable.*
- (xvi)(c) The company has not conducted any non-banking or housing finance activities.*
- (xvii) The Company has incurred cash losses of Rs.(3,31,33,129) during the financial year covered by our audit and the Rs.(3,16,04,649) in the immediately preceding financial year.*
- (xviii) There has been no resignation of the statutory auditors of the Company during the year.*
- (xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.*

- (xx)(a) *The provision of Sec 135 of Companies Act 2013 is not applicable to the company, accordingly reporting under clause 3(xx)(a), whether the unspent amount of 'other than ongoing projects' has been transferred to a Fund, is not applicable.*
- (xx) (b) *The provision of Sec 135 of Companies Act 2013 is not applicable to the company, accordingly reporting under clause 3(xx)(b), whether the unspent amount of ongoing projects has been transferred to a separate account, is not applicable.*
- (xxi) *There is no consolidation of financial statements, accordingly reporting under clause 3(xxi) is not applicable*

For Rathnakar & Co
Chartered Accountants
FRN: 022726S
Sd/-
S. Rathnakar
Proprietor
M.NO:212105
UDIN : 25212105BMLECH3187

Place: HYDERABAD
Date: 27.10.2025

ANNEXURE – B TO THE INDEPENDENT AUDITOR'S REPORT

*(Annexure referred to in our report to the members of PSSM MEDIA LIMITED
for the year ended 31st March, 2025)*

Report on the Internal Financial Controls over Financial Reporting 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 PSSM Media Limited (“the Company”) as of 31st March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the company 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. 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 the respective Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial 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 internal financial controls system over financial reporting of the Company.

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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, to the best of our information and according to the explanations given to us , 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 31st March 2025 , 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.

Place: HYDERABAD
Date: 27.10.2025

For Rathnakar & Co
Chartered Accountants
FRN: 022726S
Sd/-
S. Rathnakar
Proprietor
M.NO:212105
UDIN:25212105BMLECH3187

PSSM Media Limited

CIN: U74994TG2017PLC121367

Balance Sheet as at 31st March 2025

All amounts in INR, unless otherwise stated

Particulars	Note No.	As at 31 st March 2025	As at 31 st March 2024
I. EQUITY & LIABILITIES			
Shareholders' Funds			
Share Capital	3	21,80,34,550	21,80,34,550
Reserves and Surplus	4	(11,79,46,010)	(7,85,19,283)
		10,00,88,540	13,95,15,267
Non-Current Liabilities			
Long-term Borrowings	5	7,44,627	9,18,538
Long term Provisions	6	9,61,245	6,63,176
		17,05,872	15,81,714
Current Liabilities			
Trade Payables			
Total outstanding dues of Micro & Small Enterprises	7	16,200	50,19,917
Total outstanding dues of creditors other than micro and small enterprises	7	72,46,934	31,67,145
Other Current Liabilities	8	43,83,896	32,93,485
Short-term Provisions	9	6,08,022	-
		1,22,55,052	1,14,80,547
TOTAL		11,40,49,464	15,25,77,528
II. ASSETS			
Non-current assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	10	1,19,18,419	1,51,68,813
Intangible Assets	10	3,18,18,305	2,61,54,608
Intangible Assets under Development	10	63,57,981	57,63,843
Non-current Investments	11	1,00,00,000	1,23,60,491
Other Non-current Assets	12	1,32,53,000	1,14,00,000
		7,33,47,705	7,08,47,755

Current Assets			
Trade Receivables	13	7,91,569	25,57,045
Cash and Bank Balances	14	2,33,43,018	6,14,98,600
Short-term Loans and Advances	15	1,63,80,749	1,76,61,528
Other Current Assets	16	1,86,423	12,600
		4,07,01,759	8,17,29,773
	TOTAL	11,40,49,464	15,25,77,528

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For Rathnakar & Co
Chartered Accountants
FRN : 022726S

Sd/-
S. Rathnakar
Proprietor
M No: 212105
UDIN : 25212105BMLECH3187

Place: Hyderabad
Date: Oct 27, 2025

For and on behalf of the
Board of Directors

Sd/-
Anand Kumar Chedarla
Managing Director
DIN : 07702546
Place : Hyderabad
Date : Oct 27, 2025

Sd/-
Balakrishna Gadde
Whole-time director
DIN : 08915090
Place : Hyderabad
Date : Oct 27, 2025

Sd/-
Sardar Harpreet Singh
Company Secretary
M.NO: A76853
Place : Hyderabad
Date : Oct 27, 2025

Sd/-
Metta Simhachalam
Chief Financial Officer
PAN: AGNPM5171D
Place : Hyderabad
Date : Oct 27, 2025

PSSM Media Limited

CIN: U74994TG2017PLC121367

Statement of Profit and Loss

for the year ended 31st March, 2025

All amounts in INR, unless otherwise stated

Particulars	Note No.	Year ended 31 st March 2025	Year ended 31 st March 2024
INCOME			
Revenue from Operations	17	1,71,99,452	1,89,58,725
Other Income	18	58,98,790	76,67,764
TOTAL INCOME		2,30,98,242	2,66,26,489
EXPENSES			
Cost of Materials Consumed	19	3,32,24,338	3,17,62,214
Change in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-
Employee benefits expense	20	1,00,96,875	98,70,268
Finance Costs	21	1,93,686	3,48,169
Depreciation and Amortisation Expense	22	62,78,519	79,44,211
Other Expenses	23	1,27,31,551	1,62,50,487
TOTAL EXPENSES		6,25,24,969	6,61,75,349
Profit / (loss) before exceptional and extraordinary items and tax		(3,94,26,727)	(3,95,48,860)
Exceptional items		-	-
Profit before Extraordinary items, and Tax		(3,94,26,727)	(3,95,48,860)
Extraordinary Items	-	-	-
PROFIT/(LOSS) BEFORE TAX		(3,94,26,727)	(3,95,48,860)
Profit before Tax		(3,94,26,727)	(3,95,48,860)
Tax Expenses			
Current Tax		-	-
Profit for the Year		(3,94,26,727)	(3,95,48,860)
Earnings Per Equity Share			
Basic (Face value of Rs.10 each)	24	(1.81)	(1.81)
Diluted (Face value of Rs.10 each)	24	(1.81)	(1.81)

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For Rathnakar & Co
Chartered Accountants
FRN : 022726S

Sd/-
S. Rathnakar
Proprietor
M No: 212105
UDIN : 25212105BMLECH3187

Place: Hyderabad
Date: Oct 27, 2025

For and on behalf of the
Board of Directors

Sd/-
Anand Kumar Chedarla
Managing Director
DIN : 07702546
Place : Hyderabad
Date : Oct 27, 2025

Sd/-
Balakrishna Gadde
Whole-time director
DIN : 08915090
Place : Hyderabad
Date : Oct 27, 2025

Sd/-
Sardar Harpreet Singh
Company Secretary
M.NO: A76853
Place : Hyderabad
Date : Oct 27, 2025

Sd/-
Metta Simhachalam
Chief Financial Officer
PAN: AGNPM5171D
Place : Hyderabad
Date : Oct 27, 2025

PSSM Media Limited

CIN: U74994TG2017PLC121367

Statement of Cash Flows FOR THE YEAR ENDED March 31,2025

All amounts in INR, unless otherwise stated

Particulars	Year ended 31 st March 2025	Year ended 31 st March 2024
Cash Flows from Operating Activates		
Profit before tax	(3,94,26,727)	(3,95,48,860)
Adjustment For:		
Interest income	(29,95,833)	(54,70,107)
(Gain) Loss on sale or disposal of Property, Plant and Equipment [Net]	(2,51,524)	(21,46,633)
Interest expense	1,93,686	3,48,169
Depreciation and Amortization Expense	62,78,519	79,44,211
Bad Debts written off	4,03,642	-
Provision for Doubtful Debts	-	-
Operating Profit Before Working Capital Changes	(3,57,98,237)	(3,88,73,220)
Increase (Decrease) in Trade Payables	(9,23,928)	81,87,062
Increase (Decrease) in Other liabilities	10,90,411	32,93,485
Increase (Decrease) in Provisions	9,06,091	6,63,176
Decrease (Increase) in Inventories	-	-
Decrease (Increase) in Trade Receivables	13,61,834	(25,57,045)
Decrease (Increase) in loans and advances	15,62,705	(1,69,00,489)
Decrease (Increase) in Other assets	(20,26,823)	(1,14,12,600)
Cash generated from (used in) Operations	(3,38,27,947)	(5,75,99,631)
Income taxes paid	(2,81,926)	(7,61,039)
Net Cash generated from (used in) Operating Activities	(3,41,09,873)	(5,83,60,670)
B.CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment and Intangible Assets	(1,00,34,436)	(2,21,91,198)
Sale proceeds of Property, Plant and Equipment and Intangible Assets	10,00,000	44,82,635
Purchase of Non-current Investments	-	(1,23,60,491)
Realisation of Non-current Investments	23,60,491	-
Interest received	29,95,833	54,70,107
Net Cash generated from (used in) Investing Activities	(36,78,112)	(2,45,98,947)

Particulars	Year ended 31 st March 2025	Year ended 31 st March 2024
C.CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long-term Borrowings	-	9,18,538
Repayment of Long-term Borrowings	(1,73,911)	-
Interest paid	(1,93,686)	(3,48,169)
Net Cash generated from (used in) Financing Activities	(3,67,597)	5,70,369
Net Increase (Decrease) In Cash and Cash Equivalents	(3,81,55,582)	(8,23,89,248)
Cash and Cash Equivalents at the Beginning	6,14,98,600	14,38,87,848
Cash and Cash Equivalents at the End	2,33,43,018	6,14,98,600

The accompanying notes are an integral part of the Financial Statements
As per our report of even date attached

For Rathnakar & Co
Chartered Accountants
FRN : 022726S

Sd/-
S. Rathnakar
Proprietor
M No: 212105
UDIN : 25212105BMLECH3187

Place: Hyderabad
Date: Oct 27, 2025

For and on behalf of the
Board of Directors

Sd/-
Anand Kumar Chedarla
Managing Director
DIN : 07702546
Place : Hyderabad
Date : Oct 27, 2025

Sd/-
Balakrishna Gadde
Whole-time director
DIN : 08915090
Place : Hyderabad
Date : Oct 27, 2025

Sd/-
Sardar Harpreet Singh
Company Secretary
M.NO: A76853
Place : Hyderabad
Date : Oct 27, 2025

Sd/-
Metta Simhachalam
Chief Financial Officer
PAN: AGNPM5171D
Place : Hyderabad
Date : Oct 27, 2025

1. General Information

PSSM MEDIA LIMITED (the Company), is a Private Limited Company, whose registered address is 8-2-603/1/2, 1st Floor, Road No. 10, Banjara Hills, Hyderabad, Hyderabad, Telangana, India, 500034. The CIN of the Company is U74994TG2017PLC121367. The Company is engaged in of promoting the principles of PSSM through its electronic channel.

2. Significant Accounting Policies

Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP), which comprise the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2021 (as amended from time to time) and the relevant provisions of the Companies Act, 2013, including the presentation requirements of Division I of Schedule III thereto.

The financial statements have been prepared under the historical cost convention using the accrual method of accounting and in accordance with the fundamental accounting assumptions of Going Concern and Consistency.

Assets and liabilities are classified as current or non-current in accordance with the normal operating cycle, which is assumed to be 12 months.

Use of Estimates

The preparation of financial statements requires the management to make certain estimates and assumptions that affect the amounts reported in the financial statements and notes thereto. The management believes that these estimates and assumptions are reasonable and prudent but the actual results may differ from them. They are reviewed on an on-going basis and any revision to accounting estimates is recognised prospectively in current and future periods.

Accounting estimates and assumptions that may have a significant effect on the amounts reported in the financial statements include:

- Useful life and Residual value of Property, Plant and Equipment and Intangible Assets
- Defined Benefit obligations
- Provisions and Contingencies

Property, Plant and Equipments

Property, plant and equipments are initially recognised at cost. Cost includes

purchase price, taxes and duties and other costs directly attributable to bringing the asset to the working condition for its intended use. However, cost excludes duties and taxes wherever credit of such duties and taxes is availed. It is thereafter carried at its cost less accumulated depreciation and accumulated impairment losses, if any.

Depreciation is provided under the 'Written down value' method as per the useful life specified in Schedule II to the Companies Act, 2013. Residual values of assets are measured at not more than 5% of their original cost. For assets added or disposed during the year, depreciation is charged on pro-rata basis from the date of addition or till the date of disposal.

Intangible Assets

Intangible assets which are purchased and have a finite useful life are measured at cost, less accumulated amortisation and accumulated impairment losses, if any. Cost includes expenditure that is directly attributable to the acquisition of the intangible asset. Subsequent expenditure on intangible assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is recognised in the statement of profit and loss as incurred.

Intangible assets are amortised on a 'Straight Line' basis, over their estimated useful lives from the date they are ready for use, as per the rates mentioned below.

Media content 25%

The residual value of intangible assets is considered as Nil. The amortisation method and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Impairment of Assets

At the end of each reporting period, the carrying amounts of Property, Plant & Equipment, and Intangible assets are tested for impairment. An Impairment loss is recognised for an 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. Value-in-use is the present value of future cash flows discounted using a rate which reflects the current market rates and the risks specific to the asset.

For the purposes of assessing impairment, assets are grouped at the lowest levels (cash-generating units) for which independent cash inflows can be identified. Impairment losses, if any, are recognised in the Statement of Profit and Loss and

included in depreciation and amortisation expenses.

Investments

Long-term investments are valued at cost less provision for diminution in value, if the diminution is other than temporary. Current investments are valued at lower of cost and fair value. Gain or loss arising on the sale of investments is computed as a difference between carrying amount and the proceeds from sale, net of any expenses. Such gain or loss is recognised in the Statement of Profit and Loss.

Trade Receivables and Loans and Advances

Trade Receivables and Loans and Advances are presented after making adequate provision for any shortfall in their recovery. The provision and any subsequent recovery is recognised in the Profit and Loss statement. Bad debts are written off when they are identified.

Cash and cash equivalents

All highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase are considered to be cash equivalents.

Provisions and Contingent Liabilities

A Provision is recognised when the entity has a present obligation as a result of past event and it is probable that an outflow of resources will be required and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. A Contingent asset is neither recognised nor disclosed.

Revenue Recognition

Income from services rendered, if any, is recognised as and when the services are performed, in accordance with the terms of the underlying agreements or

arrangements with the customers, and when no significant obligations remain outstanding.

Interest income, if any, is recognised on an accrual basis using the time proportion method, considering the amount outstanding and the applicable interest rate. Dividend income, where applicable, is recognised when the right to receive the income is established.

Employee Benefits

Short-term employee Benefits:

Benefits such as salaries, wages and performance incentives are charged to the statement of profit and loss at the actual amounts due in the period in which the employee renders the related service.

Defined Contribution Plans:

Payments made to defined contribution plans such as provident and pension fund are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees.

Taxes on Income

Current Tax:

Current tax is the estimated amount of tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date. Minimum Alternate Tax (MAT) is accounted as Current tax when the taxes calculated as per Book profits are greater than the taxes calculated as per normal provisions of Income Tax. Credit for such MAT is availed when the entity is subjected to normal tax provisions in the future. MAT credit Entitlement is recognised as an asset based on the management's estimate of its recoverability in the future.

Deferred Tax:

Deferred tax is recognised in respect of timing differences between the carrying amount of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes.

A Deferred tax liability is recognised based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using tax rates enacted, or substantively enacted, by the end of the reporting period.

Deferred tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised except for

deferred tax assets in respect of tax losses, where they are recognised only to the extent the management is virtually certain as to the sufficiency of future taxable income. Deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Earnings per Share

In determining earnings per share, the Company considers the net profit after tax attributable to equity shareholders. The number of shares used in computing basic earnings per share is the weighted average number of equity shares outstanding during the year. The number of equity shares used in computing diluted earnings per share comprises weighted average number of equity shares considered for deriving basic earnings per share and also weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

3.Share Capital

Particulars	As at 31-03-2025	As at 31-03-2024
Authorised		
3,00,00,000 Equity shares of Rs. 10 each	30,00,00,000	30,00,00,000
Issued, subscribed and fully paid up		
2,18,03,455 Equity shares of Rs. 10 each	21,80,34,550	21,80,34,550
Total	21,80,34,550	21,80,34,550

Reconciliation of the number of Equity Shares outstanding

Particulars	As at 31-03-2025		As at 31-03-2024	
	No.of shares	Amount	No.of shares	Amount
As at the beginning of the period	2,18,03,455	21,80,34,550	2,18,03,455	21,80,34,550
Add : Shares Issued during the period	-	-	-	-
Less : Deductions during the period	-	-	-	-
As at the end of the period	2,18,03,455	21,80,34,550	2,18,03,455	21,80,34,550

Rights, preferences and restrictions attached to shares

The Company has issued only one class of equity shares having a par value of Rs. 10 per share. Each equity shareholder is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts, in proportion to their shareholding. Any dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

Details regarding number and class of shares for the period of five years immediately preceding March 31, 2025

a) The company has not allotted any shares as fully paid-up without payment being received in cash.

b) The company has not allotted any shares as fully paid up bonus shares.

c) The company has not bought back any of its shares.

Other Details regarding issue of shares

There are no shares reserved for issue under options and contracts / commitments for the sale of shares.

There are no securities convertible into equity or preference shares.

There are no calls unpaid on any shares.

There are no forfeited shares.

Equity Shares held by Promoters at the end of the year

Promoter Name	As at March 31, 2025		As at March 31, 2024		% Change during year
	No. of Shares	%	No. of Shares	%	
Navakanth Mgadda	41,000	0.19%	41,000	0.19%	-
Anand Kumar Chedarla	43,970	0.20%	43,970	0.20%	-
Nirmala devi Makam	1,000	0.00%	1,000	0.00%	-
Sesha Ratnam Vallabaneni	1,508	0.01%	2,783	0.01%	-45.81%
Madhavi Challamalla	27,500	0.13%	27,500	0.13%	-
N Jayalakshmi	20,336	0.09%	20,336	0.09%	-
Tirunagari Vani	15,229	0.07%	15,229	0.07%	-
Total	1,50,543	0.69%	1,51,818	0.70%	

PSSM Media Limited
Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR, unless otherwise stated

4. Reserves and Surplus

Particulars	As at 31-03-2025	As at 31-03-2024
Securities Premium		
Opening Balance	10,08,92,275	10,08,92,275
(+) Additions	-	-
(-) Deductions	-	-
Closing Balance	10,08,92,275	10,08,92,275
Surplus in Statement of Profit and Loss		
Opening Balance	(17,94,11,558)	(13,98,62,698)
(+) Net Profit or (Loss) for the period	(3,94,26,727)	(3,95,48,860)
Closing Balance	(21,88,38,285)	(17,94,11,558)
Total	(11,79,46,010)	(7,85,19,283)

5. Long-term Borrowings

Particulars	As at 31-03-2025	As at 31-03-2024
Secured		
Term loans from financial institutions	7,44,627	9,18,538
Total	7,44,627	9,18,538

Repayment Terms for long-term borrowings

Description of Borrowing	Interest rate	Amount Outstanding	Repayment Terms
Car loan(Started from 01-09-2023)	8.85%	7,44,627	Repayment term 60 month(EMI₹20,686)

6. Long-term Provisions

Particulars	As at 31-03-2025	As at 31-03-2024
Provision for Gratuity	9,61,245	6,63,176
Total	9,61,245	6,63,176

7. Trade Payables

Particulars	As at 31-03-2025	As at 31-03-2024
Total outstanding dues of micro and small enterprises	16,200	50,19,917
Total outstanding dues of other than micro and small enterprises	72,46,934	31,67,145
Total	72,63,134	81,87,062

PSSM Media Limited
Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR, unless otherwise stated

Ageing for trade payables from the due date of payment for each of the category as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment						
	Unbilled	Not Due	Less than 1Yr	1-2 yrs	2-3 yrs	More than 3yrs	Total
MSME	-	-	16,200	-	-	-	16,200
Others	-	-	72,46,934	-	-	-	72,46,934
Dispute dues-MSME	-	-	-	-	-	-	-
Dispute dues- Others	-	-	-	-	-	-	-
Total	-	-	72,63,134	-	-	-	72,63,134

Ageing for trade payables from the due date of payment for each of the category as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment						
	Unbilled	Not Due	Less than 1Yr	1-2 yrs	2-3 yrs	More than 3yrs	Total
MSME	-	-	1,29,592	48,90,325	-	-	50,19,917
Others	-	-	28,56,418	3,10,727	-	-	31,67,145
Dispute dues-MSME	-	-	-	-	-	-	-
Dispute dues- Others	-	-	-	-	-	-	-
Total	-	-	29,86,010	52,01,052	-	-	81,87,062

Additional Disclosure for Micro, Small and Medium Enterprises

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Principal amount remaining unpaid	-	-
Interest amount remaining unpaid	-	-
Interest paid by the Company in terms of Section 16 of the MSME Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day	-	-
Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding interest specified under the MSME Act, 2006	-	-
Interest accrued and remaining unpaid	-	-
Further Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises, for the purpose of disallowance under section 23 of the MSME Act	-	-

PSSM Media Limited
Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR, unless otherwise stated

8. Other Current Liabilities

Particulars	As at 31-03-2025	As at 31-03-2024
Advance from Customers	10,24,260	6,00,001
Employee Dues Payable	6,37,190	6,91,358
Audit Fees Payable	1,15,000	1,15,000
TDS Payable	7,43,225	6,84,382
GST Payable	6,52,813	8,03,436
PF Dues Payable	81,422	92,072
ESI Dues Payable	1,443	4,050
Profession Tax Payable	3,000	-
Professional fee payable	9,40,603	-
Other payables	1,84,940	3,03,186
Total	43,83,896	32,93,485

9. Short-term Provisions

Particulars	As at 31-03-2025	As at 31-03-2024
Provision for Gratuity	4,88,022	-
Provision for Other Expenses	1,20,000	-
Total	6,08,022	-

PSSM Media Limited
Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR, unless otherwise stated

10. Property, Plant and Equipment and Intangible Assets for 'Current period'												
Particulars	GROSS BLOCK					Depreciation and Amortisation					NET BLOCK	
	As at 31-03-2024	Additions	De- ductions	As at 31-03-2025	As at 31-03-2024	For the year	on De- ductions	As at 31-03-2025	As at 31-03-2025	As at 31-03-2024	As at 31-03-2024	
10A. Property, Plant and Equipment												
Freehold Land	20,87,157	-	-	20,87,157	-	-	-	-	20,87,157	-	20,87,157	
Buildings	34,89,861	-	-	34,89,861	3,63,947	1,52,232	-	5,16,179	29,73,682	-	31,25,914	
Plant and Machinery	1,15,10,128	2,15,808	-	1,17,25,936	56,11,852	12,94,008	-	69,05,860	48,20,076	-	58,98,276	
Furniture and Fixtures	29,66,600	-	-	29,66,600	22,01,665	2,14,535	-	24,16,200	5,50,400	-	7,64,935	
Office Equipment	21,09,585	-	-	21,09,585	18,00,103	1,39,483	-	19,39,586	1,69,999	-	3,09,482	
Computers	85,08,605	40,254	-	85,48,859	78,49,051	3,78,044	-	82,27,095	3,21,764	-	6,59,554	
Vehicles	48,26,898	-	25,72,492	22,54,406	25,03,403	5,79,678	18,24,016	12,59,065	9,95,341	-	23,23,495	
TOTAL	3,54,98,834	2,56,062	25,72,492	3,31,82,404	2,03,30,021	27,57,980	18,24,016	2,12,63,985	1,19,18,419	1,51,68,813		
10B. Intangible Assets												
Computer Software	-	-	-	-	-	-	-	-	-	-	-	
Technical Knowhow	3,07,76,020	91,84,236	-	3,99,60,256	46,21,412	35,20,539	-	81,41,951	3,18,18,305	-	2,61,54,608	
TOTAL	3,07,76,020	91,84,236	-	3,99,60,256	46,21,412	35,20,539	-	81,41,951	3,18,18,305	2,61,54,608		
10C. Intangible Assets under Development												
	57,63,843	5,94,138	-	63,57,981	-	-	-	-	63,57,981	-	57,63,843	

PSSM Media Limited
Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR, unless otherwise stated

10. Property, Plant and Equipment and Intangible Assets for 'Previous period'																	
Particulars	GROSS BLOCK				Depreciation and Amortisation				NET BLOCK								
	As at 31-03-2023	Additions	De- ductions	As at 31-03-2024	As at 31-03-2023	For the year	on De- ductions	As at 31-03-2024	As at 31-03-2024	As at 31-03-2024	As at 31-03-2023	As at 31-03-2023					
10A. Property, Plant and Equipment																	
Freehold Land	20,87,157	-	-	20,87,157	-	-	-	-	20,87,157	-	20,87,157	20,87,157					
Buildings	34,89,861	-	-	34,89,861	2,03,922	1,60,025	-	3,63,947	31,25,914	3,63,947	32,85,939	32,85,939					
Plant and Machinery	1,12,50,661	2,59,467	-	1,15,10,128	40,58,542	15,53,310	-	56,11,852	58,98,276	56,11,852	71,92,119	71,92,119					
Furniture and Fixtures	26,94,850	2,71,750	-	29,66,600	18,40,816	3,60,849	-	22,01,665	7,64,935	22,01,665	8,54,034	8,54,034					
Office Equipment	19,37,526	1,72,059	-	21,09,585	14,39,906	3,60,197	-	18,00,103	3,09,482	18,00,103	4,97,620	4,97,620					
Computers	72,93,952	12,14,653	-	85,08,605	60,94,739	17,54,312	-	78,49,051	6,59,554	78,49,051	11,99,213	11,99,213					
Vehicles	72,34,735	21,79,406	45,87,243	48,26,898	36,77,904	11,49,376	23,23,877	25,03,403	23,23,495	25,03,403	35,56,831	35,56,831					
TOTAL	3,59,88,742	40,97,335	45,87,243	3,54,98,834	1,73,15,829	53,38,069	23,23,877	2,03,30,021	1,51,68,813	2,03,30,021	1,86,72,913	1,86,72,913					
10B. Intangible Assets																	
Computer Software	78,170	-	78,170	-	5,534	-	5,534	-	-	-	72,636	72,636					
Technical knowhow	1,84,46,000	1,23,30,020	-	3,07,76,020	20,15,270	26,06,142	-	46,21,412	2,61,54,608	46,21,412	1,64,30,730	1,64,30,730					
TOTAL	1,85,24,170	1,23,30,020	78,170	3,07,76,020	20,20,804	26,06,142	5,534	46,21,412	2,61,54,608	46,21,412	1,65,03,366	1,65,03,366					
10C. Intangible Assets under Development																	
	-	57,63,843	-	57,63,843	-	-	-	-	57,63,843	-	-	-					
Ageing schedule for Projects in progress																	
Particulars	As at March 31, 2025						Total	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
	Intangibles under development																
Projects in Progress																	
Projects temporarily suspended																	

PSSM Media Limited
Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR, unless otherwise stated

11. Non-current Investments

Particulars	As at 31-03-2025	As at 31-03-2024
Non-Trade Investments		
ONE MEDIA NETWORK	1,00,00,000	1,23,60,491
Total	1,00,00,000	1,23,60,491
Aggregate amount of unquoted investments	1,00,00,000	1,23,60,491

OneMedia Network Limited (CIN: U74999DL2020PLC362823 Registered address: F-45, Basement, Block F, Green Park (Main) New Delhi DL 110016 IN,) – 10,00,000 equity shares of 10/- each fully paid up, aggregating to Rs. 10,000 thousands (previous year – Rs. 10,000 thousands). OneMedia Network Limited has been classified as ‘Associate’ as per the provisions of Accounting Standard 23 (‘Accounting for Investments in Associates in Consolidated Financial Statements’) for the FY 21-22 and ceased to be an associate during the FY 2022-23.

12. Other Non-current Assets

Particulars	As at 31-03-2025	As at 31-03-2024
Security Deposits	32,53,000	14,00,000
Deposit with Bank with Maturity of over 1 year kept as a margin as BG	1,00,00,000	1,00,00,000
Total	1,32,53,000	1,14,00,000

13. Trade Receivables

Particulars	As at 31-03-2025	As at 31-03-2024
Unsecured, considered good	7,91,569	25,57,045
Total	7,91,569	25,57,045

Ageing for trade receivables from the due date of payment for each of the category as at March 31, 2025

Particulars	Outstanding for following periods from due date of payment						Total
	Not Due	Less than 6mon	6 months - 1 years	1-2 yrs	2-3 yrs	More than 3yrs	
Undisputed - Considered Good	-	5,08,707	94,000	1,88,862	-	-	7,91,569
Undisputed - Considered doubtful	-	-	-	-	-	-	-
Disputed - Considered Good	-	-	-	-	-	-	-
Disputed - Considered doubtful	-	-	-	-	-	-	-
Total	-	5,08,707	94,000	1,88,862	-	-	7,91,569

PSSM Media Limited
Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR, unless otherwise stated

Ageing for trade receivables from the due date of payment for each of the category as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment						Total
	Not Due	Less than 6mon	6 months - 1 years	1-2 yrs	2-3 yrs	More than 3yrs	
Undisputed - Considered Good	-	6,27,406	19,29,639	-	-	-	25,57,045
Undisputed - Considered doubtful	-	-	-	-	-	-	-
Disputed - Considered Good	-	-	-	-	-	-	-
Disputed - Considered doubtful	-	-	-	-	-	-	-
Total	-	6,27,406	19,29,639	-	-	-	25,57,045

14. Cash and Bank Balances

Particulars	As at 31-03-2025	As at 31-03-2024
Cash and Cash Equivalents		
Cash on hand	1,268	1,903
Balances with banks in current accounts	2,33,41,750	6,14,96,697
	2,33,43,018	6,14,98,600
Other Bank Balances		
Other Bank Balances	-	-
Total	2,33,43,018	6,14,98,600

15. Short-term Loans and Advances

Particulars	As at 31-03-2025	As at 31-03-2024
Unsecured, considered good		
Advance Tax and TDS	10,42,965	7,61,039
GST Input Credit	1,27,24,400	1,21,10,503
Prepaid Expenses	14,62,277	14,93,055
Advances to suppliers	4,46,794	16,88,903
Advances to employees	-	21,000
Advances to others	7,04,313	15,87,028
Total	1,63,80,749	1,76,61,528

PSSM Media Limited
Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR, unless otherwise stated

16. Other Current Assets

Particulars	As at 31-03-2025	As at 31-03-2024
Other current assets	1,86,423	12,600
Total	1,86,423	12,600

17. Revenue from Operations

Particulars	As at 31-03-2025	As at 31-03-2024
Revenue from operations		
Sale of services	1,71,99,452	1,89,58,725
Total	1,71,99,452	1,89,58,725

18. Other Income

Particulars	As at 31-03-2025	As at 31-03-2024
Interest income		
Interest income on Bank deposits	29,01,377	54,14,827
Interest income on Tax refunds	94,456	55,280
Other non-operating income		
Gain on sale or disposal of Property, Plant and Equipment [Net]	2,51,524	21,46,633
Discount received	26,51,433	23,474
Miscellaneous non-operating Income	-	27,550
Total	58,98,790	76,67,764

19. Cost of Materials Consumed

Particulars	As at 31-03-2025	As at 31-03-2024
Event expenses	44,03,206	-
Shooting Expenses	9,85,689	17,77,189
Placement Charges	79,32,332	72,73,823
Teleporting & Uplinking Expenses	73,90,834	1,07,55,417
Professional Charges	1,08,83,217	1,19,55,785
Sattlite Channel Launching Expenses	16,29,060	-
Total	3,32,24,338	3,17,62,214

20. Employee Benefits Expense

Particulars	As at 31-03-2025	As at 31-03-2024
Salaries and wages	67,47,671	68,84,362
Director's Remuneration	16,97,400	19,04,400
Contribution to provident and other funds	13,16,150	4,38,254
Staff welfare expenses	3,35,654	6,43,252
Total	1,00,96,875	98,70,268

21. Finance Costs

Particulars	As at 31-03-2025	As at 31-03-2024
Interest expense others	1,93,686	3,48,169
Total	1,93,686	3,48,169

22. Depreciation and Amortisation Expense

Particulars	As at 31-03-2025	As at 31-03-2024
Depreciation on Property, Plant and Equipment	27,57,980	53,38,069
Amortisation of Intangible Assets	35,20,539	26,06,142
Total	62,78,519	79,44,211

PSSM Media Limited
Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR, unless otherwise stated

23. Other Expenses

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Electricity, Power and fuel	8,57,503	9,10,623
Rent expenses	18,71,205	27,37,356
Repairs and maintenance	18,03,569	7,41,428
Insurance expenses	71,899	1,13,812
Rates and Taxes	9,39,888	21,11,989
Auditor's Remuneration	1,25,000	1,25,000
Printing and stationery	1,55,579	3,30,052
Telephone and Internet	7,39,149	7,19,259
Information technology services	1,71,820	1,02,619
Office and Administration	5,24,063	37,677
Security and Housekeeping	-	5,27,543
Travelling expenses	16,71,154	48,37,212
Conveyance expenses	11,56,164	2,32,862
Advertisement and Marketing	38,600	1,02,208
Selling and Distribution expenses	16,72,932	-
Meeting and sitting fees	3,42,851	3,04,801
Internal Audit Fee	1,60,000	1,60,000
Vehicle Maintenance	-	4,07,677
Event Expenses	-	15,81,676
Miscellaneous expenses	602	79,030
Loss on Foreign Exchange fluctuations [Net]	25,931	87,663
Bad Debts written off	4,03,642	-
Total	1,27,31,551	1,62,50,487
Auditor's Remuneration includes:		
Statutory audit fees	1,00,000	1,00,000
Tax audit fees	25,000	25,000

PSSM Media Limited
Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR, unless otherwise stated

24. Earnings Per Share

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Net Profit after Tax	(3,94,26,727)	(3,95,48,860)
Less: Preference Dividend		
Earnings attributable to Equity shareholders (a)	(3,94,26,727)	(3,95,48,860)
No. of Equity shares at the end of the period	2,18,03,455	2,18,03,455
Weighted average no. of Equity shares for calculating Basic EPS (b)	2,18,03,455	2,18,03,455
Basic Earning per share [Face value of Rs.10 each] (a/b)	(1.81)	(1.81)
Earnings attributable to Potential Equity shares (c)		
Earnings attributable to Equity and Potential Equity shareholders (d=a+c)	(3,94,26,727)	(3,95,48,860)
Weighted average no. of Potential Equity shares (e)		
Weighted average no. of Equity shares for calculating Diluted EPS (f=b+e)	2,18,03,455	2,18,03,455
Diluted Earning per share [Face value of Rs.10 each] (d/f)	(1.81)	(1.81)

PSSM Media Limited
Notes to the Financial Statements

For the year ended March 31, 2025

All amounts in INR, unless otherwise stated

26. Analytical Ratios

Ratio	Numerator	Denominator	Year ended March 31, 2025	Year ended March 31, 2024	% Variance
Current ratio (in times)	Current assets	Current liabilities	3.32	7.12	-53.35%
Debt - Equity ratio (in times)	Long Term Borrowings + Short Term Borrowings	Equity shareholders' funds	0.01	0.01	13.00%
Debt Service coverage (in times)	Earnings available for debt service	Total debt service	-89.65	-89.77	0.14%
Return on equity (in %)	Profit after taxes - Preference Dividend	Average equity shareholders' funds	-32.91%	-24.83%	-32.55%
Inventory Turnover (in times)	Cost of Goods Sold	Average inventories	-	-	-
Trade receivables turnover (in times)	Revenue from operations	Average trade receivables	10.27	14.83	-30.72%
Trade payables turnover (in times)	Purchases + Other Expense - Non Cash Expense	Average trade payables	1.59	3.95	-59.67%
Net capital turnover (in times)	Revenue from operations	Average of Current assets - Current liabilities	0.35	0.18	96.83%
Net profit ratio (in %)	Profit after taxes	Revenue from operations	-229.23%	-208.61%	-9.89%
Return on capital employed (in %)	Profit before tax + Finance costs	Average capital employed	-45.84%	-28.92%	-58.50%
Return on investment (in %)	Income from Investments	Time weighted average Investments	-	-	-

Earning available for debt service = Profit for the year (before taxes) + Finance costs + Depreciation and Amortisation Expense

Total debt service = Finance costs + Principal Repayments

Capital employed = Shareholders' funds + Long Term Borrowings + Short Term Borrowings + Deferred Tax Liabilities (Net) - Intangible assets - Intangible Assets under development

27. Additional Regulatory Information for current and previous year

The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

The Company has not been declared a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter.

The Company has not availed any short-term borrowings from banks or financial institutions. Hence, there is no requirement to file quarterly statements of current assets with them.

The Company does not hold any Immovable property whose title deeds are not held in the name of company.

No proceedings have been initiated or are pending against the Company under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder.

The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.

The Company does not have any Capital-work-in progress.

The Company has Intangible assets under development. Refer Note 10 for details.

The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

The Company has not traded or invested in Crypto currency or Virtual Currency.

The Company has not granted loans to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment

The Company does not have any transactions and outstanding balances with Companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

There are no unrecorded transactions surrendered or disclosed as income during the year in the course of assessments under Income Tax Act.

The Company has no Scheme of Arrangement approved by the competent authority specified under Section 230 to 237 of the Companies Act, 2013.

The Company has not advanced, loaned, or invested any funds to any entity for onward lending, investment, or providing guarantees on behalf of the Company.

The Company has not received any funds with the understanding, that it would lend, invest, or provide guarantees to other entities on behalf of the Funding Party.

28. Other Disclosures

Previous Period figures have been re-grouped / re-classified, wherever necessary, to make them comparable with Current Period's classification.

As per our report of even date attached

For Rathnakar & Co
Chartered Accountants
FRN : 022726S

Sd/-

S. Rathnakar
Proprietor
M No: 212105
UDIN : 25212105BMLECH3187

Place: Hyderabad
Date: Oct 27, 2025

For and on behalf of the
Board of Directors

Sd/-

Anand Kumar Chedarla
Managing Director
DIN : 07702546
Place : Hyderabad
Date : Oct 27, 2025

Sd/-

Balakrishna Gadde
Whole-time director
DIN : 08915090
Place : Hyderabad
Date : Oct 27, 2025

Sd/-

Sardar Harpreet Singh
Company Secretary
M.NO: A76853
Place : Hyderabad
Date : Oct 27, 2025

Sd/-

Metta Simhachalam
Chief Financial Officer
PAN: AGNPM5171D
Place : Hyderabad
Date : Oct 27, 2025

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 8th ANNUAL GENERAL MEETING OF THE MEMBERS OF THE COMPANY, PSSM MEDIA LIMITED WILL BE HELD ON MONDAY, 22ND DECEMBER, 2025 AT 11.00 A.M AT THE REGISTERED OFFICE OF THE COMPANY, SITUATED AT 8-2-603/1/2, 3RD FLOOR, ROAD NO. 10, BANJARA HILLS, HYDERABAD, TELANGANA - 500034 TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2025, together with the reports of the Board of Directors and the Auditors thereon.
2. To appoint a Director in place of Mr. Veera Raghava Rao Tatavarty (DIN: 08825668) who retires by rotation and being eligible, offers himself for reappointment.
3. To appoint a Director in place of Mr. Sidda Nageswara Rao (DIN: 08060875) who retires by rotation and being eligible, offers himself for reappointment.

SPECIAL BUSINESS

4. To regularise the appointment of Mrs. Koribilli Naga Kumari Maheswari (DIN: 11159752) as a Director of the Company.

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

"RESOLVED THAT Mrs. Koribilli Naga Kumari Maheswari (DIN: 11159752), who was appointed as an Additional Director with effect from 24.06.2025 on the Board of the Company in terms of Section 161 of the Companies Act, 2013 and rules made there under read with regulations of Articles of Association of the Company and whose term of office expires at this Annual General Meeting, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT Managing Director and/or any of the Whole Time Directors of the Company be and are hereby severally authorized to do all such acts, deeds and things as may be necessary to give effect to the aforesaid resolution."

5. To regularise the appointment of Mrs. Parimala Patri (DIN: 11334896) as a Director of the Company.

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

“RESOLVED THAT Mrs. Parimala Patri (DIN: 11334896), who was appointed as an Additional Director with effect from 20.11.2025 on the Board of the Company in terms of Section 161 of the Companies Act, 2013 and rules made there under read with regulations of Articles of Association of the Company and whose term of office expires at this Annual General Meeting, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT Managing Director and/or any of the Whole Time Directors of the Company be and are hereby severally authorized to do all such acts, deeds and things as may be necessary to give effect to the aforesaid resolution.”

6. To regularise the appointment of Mr. Kasina Ananda Venkatrama Janaki Prasad (DIN: 11303040) as a Director of the Company.

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

“RESOLVED THAT Mr. Kasina Ananda Venkatrama Janaki Prasad (DIN: 11303040), who was appointed as an Additional Director with effect from 20.11.2025 on the Board of the Company in terms of Section 161 of the Companies Act, 2013 and rules made there under read with regulations of Articles of Association of the Company and whose term of office expires at this Annual General Meeting, be and is hereby appointed as a Director of the Company.

RESOLVED FURTHER THAT Managing Director and/or any of the Whole Time Directors of the Company be and are hereby severally authorized to do all such acts, deeds and things as may be necessary to give effect to the aforesaid resolution.”

7. To regularise the appointment of Mr. Hari Babu Adigopula (DIN: 11197698) as a Whole-time Director of the Company.

To consider and if thought fit, to pass with or without modifications the following resolution as **Special Resolution**:

“RESOLVED THAT pursuant to provisions of Sections 196 and 197 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 and the rules made there under (including any statutory modifications or re-enactments thereof for the time being in force) and subject to the enabling provisions of the Articles of Association of the Company, consent of the members be and is hereby accorded for the appointment of Mr. Hari Babu Adigopula (DIN: 11197698), as a Whole-time Director for a period of 5 (Five)

years with effect from 07.08.2025 at a remuneration of Rs.45,000/- per month plus 15% of the pay as House Rent Allowance and conveyance charges up to a maximum of Rs. 15,000/- per month, which will be paid for a period of 3 (Three) years effective from the date of appointment which may be amended from time to time at the discretion of the Board.

RESOLVED FURTHER THAT pursuant to the provisions of Companies Act, 2013 and subject to such approvals as may be necessary, the above remuneration be paid as the minimum remuneration to Mr. Hari Babu Adigopula during the tenure of his office as a Whole-time Director of the Company even in the absence of or inadequacy of profits in any year.

RESOLVED FURTHER THAT Managing Director and/or any of the Whole-time Directors of the Company be and are hereby severally authorised to do all such acts, deeds and things as may be necessary to give effect to the aforesaid resolution.”

8. To regularise the appointment of Mr. Srinivasa Rao Bandi (DIN: 11197689) as a Whole-time Director of the Company.

To consider and if thought fit, to pass with or without modifications the following resolution as **Special Resolution**:

“RESOLVED THAT pursuant to provisions of Sections 196 and 197 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 and the rules made there under (including any statutory modifications or re-enactments thereof for the time being in force) and subject to the enabling provisions of the Articles of Association of the Company, consent of the members be and is hereby accorded for the appointment of Mr.Srinivasa Rao Bandi (DIN: 11197689), as a Whole-time Director for a period of 5 (Five) years with effect from 07.08.2025 at a remuneration of Rs. 45,000/- per month plus 15% of the pay as House Rent Allowance and conveyance charges up to a maximum of Rs. 15,000/- per month, which will be paid for a period of 3 (Three) years effective from the date of appointment which may be amended from time to time at the discretion of the Board.

RESOLVED FURTHER THAT pursuant to the provisions of Companies Act, 2013 and subject to such approvals as may be necessary, the above remuneration be paid as the minimum remuneration to Mr. Srinivasa Rao Bandi during the tenure of his office as a Whole-time Director of the Company even in the absence of or inadequacy of profits in any year.

RESOLVED FURTHER THAT Managing Director and/or any of the Whole-time Directors of the Company be and are hereby severally authorised to do all such acts, deeds and things as may be necessary to give effect to the aforesaid resolution.”

9. To regularise the appointment of Mr. Ramamohan Rao Puli (DIN: 11197713) as a Whole-time Director of the Company.

To consider and if thought fit, to pass with or without modifications the following resolution as **Special Resolution**:

“RESOLVED THAT pursuant to provisions of Sections 196 and 197 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 and the rules made there under (including any statutory modifications or re-enactments thereof for the time being in force) and subject to the enabling provisions of the Articles of Association of the Company, consent of the members be and is hereby accorded for the appointment of Mr. Ramamohan Rao Puli (DIN: 11197713), as a Whole-time Director for a period of 5 (Five) years with effect from 07.08.2025 at a remuneration of Rs.45,000/- per month plus 15% of the pay as House Rent Allowance and conveyance charges up to a maximum of Rs. 15,000/- per month, which will be paid for a period of 3 (Three) years effective from the date of appointment which may be amended from time to time at the discretion of the Board.

RESOLVED FURTHER THAT pursuant to the provisions of Companies Act, 2013 and subject to such approvals as may be necessary, the above remuneration be paid as the minimum remuneration to Mr. Ramamohan Rao Puli during the tenure of his office as a Whole-time Director of the Company even in the absence of or inadequacy of profits in any year.

RESOLVED FURTHER THAT Managing Director and/or any of the Whole-time Directors of the Company be and are hereby severally authorised to do all such acts, deeds and things as may be necessary to give effect to the aforesaid resolution.”

**BY ORDER OF THE BOARD
FOR PSSM MEDIA LIMITED**

sd/-

**SARDAR HARPREET SINGH
COMPANY SECRETARY**

DATE : 20.11.2025

PLACE: HYDERABAD

NOTES:

1. *Explanatory Statement as required under Section 102 of the Companies Act, 2013 is annexed to this notice. Further, disclosures as required under the Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India ('SS-2') are provided in Annexure-II attached to this Notice.*
2. *A Member entitled to attend and vote at the Meeting is entitled to appoint a proxy to attend and vote instead of himself/herself. Such proxy 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 10% of the total paid up share capital of the Company carrying voting rights. 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. Representations submitted on behalf of the Companies, Societies, Trust etc. must be supported by an appropriate resolution/ authority letter, as applicable.*
3. *As per the circular issued by Ministry of Corporate Affairs (MCA), effective from 02nd October, 2018, transfer and transmission of shares is allowed only in dematerialised format. As such your company had appointed Bigshare Services Private Limited having their office at 306, Right Wing, 3rd Floor, Amrutha Ville, Opp. Yashoda Hospital, Somajiguda, Rajbhavan Road, Hyderabad - 500 082 as its Registrar and share transfer agent and Members who are holding shares in physical form are requested to dematerialize their equity shares through their Depository Participant(s). The ISIN in respect of equity shares is INE02VX01013.*
4. *Members holding shares in physical form are requested to notify immediately any change in their address along with address proof, i.e., Electricity /Telephone Bill, Driving License or a copy of passport and Bank particulars to the company or its Registrar & Share Transfer Agent and in case their shares are held in dematerialized form, this information should be passed on directly to their respective Depository Participants and not to the company/RTA without delay.*
5. *Members, who hold shares in de-materialized form, are requested to bring their Client ID and DP IDs for easier identification of attendance at the meeting.*
6. *As part of its "green initiative in Corporate Governance", MCA allows paperless compliances including service of a notice/document by companies to their Members through electronic mode. Therefore, members are requested to update their e-mail IDs with the Company who have not provided earlier in order to enable the company to follow the instructions of MCA and full fill the initiatives taken by Government of India in this regard in future correspondence to members.*

7. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and MCA Circulars, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting will be provided by CDSL.

8. In line with the Ministry of Corporate Affairs (MCA) Circular, the Notice calling the AGM along with the Annual Report 2024-25 is being sent only through electronic mode to those members whose e-mail addresses are registered with the Company/Depositories and the same has been uploaded on the website of the Company at www.pmconlinetv.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility) i.e. www.evotingindia.com.

9. The Register of Members and Share Transfer Registers of the Company will be closed from 15.12.2025 to 22.12.2025 (both days inclusive).

10. Members are requested to produce the Attendance Slip duly signed as per the Specimen Signature recorded with the Company/Depository Participant for admission to the meeting hall.

11. The Statutory Registers and the documents pertaining to the items of business to be transacted at the AGM are available for inspection in electronic mode. The shareholders may write an e-mail to pssmmedia@gmail.com and the Company shall respond suitably.

12. Pursuant to Secretarial Standard 2 (SS-2) issued by the Institute of Company Secretaries of India the route map for reaching the meeting venue is attached.

THE INTRUCTIONS FOR SHAREHOLDERS FOR REMOTE E-VOTING:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on Friday, 19th December, 2025 (09.00 A.M) and ends on Sunday, 21st December, 2025 (05.00 P.M). During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e 15th December, 2025, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be

entitled to vote at the meeting venue.

(iii) The Board of Directors has appointed D. Hanumanta Raju & Co. Company Secretaries, B-13, F-1, P.S. Nagar, Vijayanagar Colony, Hyderabad - 500 057 as the Scrutinizer to scrutinize the e-voting process and voting at the AGM in a fair and transparent manner.

(iv) The scrutinizer shall, immediately after the conclusion of voting at the general meeting, first count the votes cast at the meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses who are not in the employment of the Company and make a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or person authorized by the Chairman for counter signature.

(v) The results shall be declared either by the Chairman or by an authorized person of the Chairman and the Resolutions will be deemed to have been passed on the AGM date subject to receipt of the requisite number of votes in favour of the Resolution(s).

(vi) It has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level. As such, Company had decided to provide remote e-voting facility to all its shareholders.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to Companies in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all **the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(vii) Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for e-Voting **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below.

Type of shareholders	Login Method
<p>Individual Shareholders holding securities In Demat mode with CDSL Depository</p>	<p>1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi.</p> <p>2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KFINTECH/LINKINTIME, so that the user can visit the e-voting service providers' website directly.</p> <p>3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration</p> <p>4). Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.</p>

Type of shareholders	Login Method
<p><i>Individual Shareholders holding securities in demat mode with NSDL Depository</i></p>	<p>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.</p> <p>2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/ideas DirectReg.jsp</p> <p>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.</p> <p>4) For OTP based login you can click on: https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

<p>Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.</p>
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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 2109911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022 -48867000 and 022 - 24997000

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(viii) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

- 1) The shareholders should log on to the e-voting website **www.evotingindia.com**.
- 2) Click on "Shareholders" module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to **www.evotingindia.com** and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below.

For Physical shareholders and other than individual shareholders holding shares in Demat.	
PAN	<p>Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <p>Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.</p>
Dividend Bank Details OR Date of Birth (DOB)	<p>Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.</p> <p>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.</p>

- (ix) After entering these details appropriately, click on "SUBMIT" tab.
- (x) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders 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 also 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.
- (xi) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (xii) Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- (xiii) 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.
- (xiv) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

- (xv) 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.
- (xvi) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xvii) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xviii) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xix) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xx) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

1. Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to **www.evotingindia.com** and register themselves in the "Corporates" module.

2. A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to **helpdesk.evoting@cdslindia.com**.

3. After receiving the login details a Compliance User 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.

4. The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.

5. It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

6. Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; **pssmmedia@gmail.com**, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.

2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP).

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to **helpdesk.evoting@cdslindia.com** or contact attoll free no. 1800 2109911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 2109911

ANNEXURE TO THE NOTICE

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013:

ITEM:04

The Nomination and Remuneration Committee at its meeting held on 24.06.2025 recommended the appointment of Mrs. Koribilli Naga Kumari Maheswari (DIN: 11159752), as an Additional Director.

Further, Board of Directors appointed Mrs. Koribilli Naga Kumari Maheswari, as an Additional Director of the Company w.e.f 24.06.2025. Pursuant to the provisions of Section 161 of the Companies Act 2013, Mrs. Koribilli Naga Kumari Maheswari, will hold office up to the date of ensuing Annual General Meeting. The Board feels that presence of Mrs. Koribilli Naga Kumari Maheswari on the Board is desirable and would be beneficial to the Company.

The Board recommends the resolution set out as item no. 4 of this Notice for approval of the members as an Ordinary Resolution.

The relevant particulars as required under SS-2 issued by Institute of Company Secretaries of India (ICSI) are annexed to this notice in Annexure – II.

None of the Directors/Key Managerial Personal or their relatives is interested or concerned in the above resolution.

The matter is being placed before members for their consideration and approval.

ITEM:05

The Nomination and Remuneration Committee at its meeting held on 20.11.2025 recommended the appointment of Mrs. Parimala Patri (DIN: 11334896), as an Additional Director.

Further, Board of Directors appointed Mrs. Parimala Patri, as an Additional Director of the Company w.e.f 20.11.2025. Pursuant to the provisions of Section 161 of the Companies Act 2013, Mrs. Parimala Patri, will hold office up to the date of ensuing Annual General Meeting. The Board feels that presence of Mrs. Parimala Patri on the Board is desirable and would be beneficial to the Company.

The Board recommends the resolution set out as item no. 5 of this Notice for approval of the members as an Ordinary Resolution.

The relevant particulars as required under SS-2 issued by Institute of Company Secretaries of India (ICSI) are annexed to this notice in Annexure – II.

None of the Directors/Key Managerial Personal or their relatives is interested or concerned in the above resolution.

The matter is being placed before members for their consideration and approval.

ITEM:06

The Nomination and Remuneration Committee at its meeting held on 20.11.2025 recommended the appointment of Mr. Kasina Ananda Venkatrama Janaki Prasad (DIN: 11303040), as an Additional Director.

Further, Board of Directors appointed Mr. Kasina Ananda Venkatrama Janaki Prasad as an Additional Director of the Company w.e.f 20.11.2025. Pursuant to the provisions of Section 161 of the Companies Act 2013, Mr. Kasina Ananda Venkatrama Janaki Prasad, will hold office up to the date of ensuing Annual General Meeting. The Board feels that presence of Mr. Kasina Ananda Venkatrama Janaki Prasad on the Board is desirable and would be beneficial to the Company.

The Board recommends the resolution set out as item no. 6 of this Notice for approval of the members as an Ordinary Resolution.

The relevant particulars as required under SS-2 issued by Institute of Company Secretaries of India (ICSI) are annexed to this notice in Annexure – II.

None of the Directors/Key Managerial Personal or their relatives is interested or concerned in the above resolution.

The matter is being placed before members for their consideration and approval.

ITEM:07

The Nomination and Remuneration Committee at its meeting held on 07.08.2025 recommended the appointment of Mr. Hari Babu Adigopula (DIN: 11197698) as an Additional Director and Whole-time director of the Company.

Further, Board of Directors appointed Mr. Hari Babu Adigopula, as an Additional Director and Whole-time director of the Company w.e.f 07.08.2025 for a period of 5 years. The Board feels that presence of Mr. Hari Babu Adigopula on the Board is desirable and would be beneficial to the Company.

The Board recommends the resolution set out as item no. 7 of this Notice for approval of the members as a Special Resolution.

The relevant particulars as required under SS-2 issued by Institute of Company Secretaries of India (ICSI) are annexed to this notice in Annexure – II.

The information as required under Schedule V to the Companies Act, 2013 with respect

to payment of remuneration of Managerial personnel are annexed to this notice in Annexure - III

None of the Directors/Key Managerial Personal or their relatives is interested or concerned in the above resolution.

The matter is being placed before members for their consideration and approval.

ITEM:08

The Nomination and Remuneration Committee at its meeting held on 07.08.2025 recommended the appointment of Mr. Srinivasa Rao Bandi (DIN: 11197689) as an Additional Director and Whole-time director of the Company.

Further, Board of Directors appointed Mr. Srinivasa Rao Bandi, as an Additional Director and Whole-time director of the Company w.e.f 07.08.2025. for a period of 5 years. The Board feels that presence of Mr. Srinivasa Rao Bandi on the Board is desirable and would be beneficial to the Company.

The Board recommends the resolution set out as item no. 8 of this Notice for approval of the members as a Special Resolution.

The relevant particulars as required under SS-2 issued by Institute of Company Secretaries of India (ICSI) are annexed to this notice in Annexure – II.

The information as required under Schedule V to the Companies Act, 2013 with respect to payment of remuneration of Managerial personnel are annexed to this notice in Annexure - III

None of the Directors/Key Managerial Personal or their relatives is interested or concerned in the above resolution.

The matter is being placed before members for their consideration and approval.

ITEM:09

The Nomination and Remuneration Committee at its meeting held on 07.08.2025 recommended the appointment of Mr. Ramamohan Rao Puli (DIN: 11197713) as an Additional Director and Whole-time director of the Company.

Further, Board of Directors appointed Mr. Ramamohan Rao Puli, as an Additional Director and Whole-time director of the Company w.e.f 07.08.2025. for a period of 5 years. The Board feels that presence of Mr. Ramamohan Rao Puli on the Board is desirable and would be beneficial to the Company.

The Board recommends the resolution set out as item no. 9 of this Notice for approval of the members as a Special Resolution.

The relevant particulars as required under SS-2 issued by Institute of Company Secretaries of India (ICSI) are annexed to this notice in Annexure – II.

The information as required under Schedule V to the Companies Act, 2013 with respect to payment of remuneration of Managerial personnel are annexed to this notice in Annexure – III

None of the Directors/Key Managerial Personal or their relatives is interested or concerned in the above resolution.

The matter is being placed before members for their consideration and approval.

**BY ORDER OF THE BOARD
FOR PSSM MEDIA LIMITED**

sd/-

**SARDAR HARPREET SINGH
COMPANY SECRETARY**

DATE : 20.11.2025

PLACE: HYDERABAD

ANNEXURE-II

Disclosure as per Secretarial Standards-2

Particulars	Item No. 2	Item No. 3	Item No. 4
Name	Veera Raghava Rao Tatavarthy	Sidda Nageswararao	Koribilli Naga Kumari Maheswari
DIN	08825668	08060875	11159752
DOB and Age	20/07/1948 77 years	10/10/1954 71 years	30/08/1977 48 years
Date of first Appointment on the Board	29/08/2020	30/01/2018	24/06/2025
Qualifications	Graduation	Matriculation	Post Graduation
Experience	53 years of Business Experience	34 years of Business Experience	30 years of Professional Experience
Terms and Conditions of Appointment / Re- appointment	Retiring by rotation, being eligible, offers himself for reappointment.	Retiring by rotation, being eligible, offers himself for reappointment.	Regularization as Director
Details of remuneration sought to be paid	Not Applicable	Not Applicable	Not Applicable
Last drawn remuneration	Not Applicable	Not Applicable	Not Applicable
Relationship with other Directors and Key Managerial Personnel	Not Applicable	Not Applicable	Not Applicable
Directorship in Companies	NIL	NIL	NIL
No. of Shares held in the Company	10,000 Shares	20,000 shares	NIL
Number of meetings of the Board attended during the year	2	3	NIL
Chairman/Member of the Committees of the Board across all companies of which he is a Director as on 31.03.2025	NIL	NIL	NIL

ANNEXURE-II

Disclosure as per Secretarial Standards-2

Particulars	Item No. 5	Item No. 6
Name	Parimala Patri	Kasina Ananda Venkatrama Janaki Prasad
DIN	11334896	11303040
DOB and Age	12/08/1982 43 years	24/03/1974 51 years
Date of first Appointment on the Board	20/11/2025	20/11/2025
Qualifications	Post Graduation	Diploma
Experience	15 years of Professional Experience	30 years of Business Experience
Terms and Conditions of Appointment / Re- appointment	Regularization as Director	Regularization as Director
Details of remuneration sought to be paid	Not Applicable	Not Applicable
Last drawn remuneration	Not Applicable	Not Applicable
Relationship with other Directors and Key Managerial Personnel	Not Applicable	Not Applicable
Directorship in Companies	NIL	NIL
No. of Shares held in the Company	NIL	NIL
Number of meetings of the Board attended during the year	NIL	NIL
Chairman/Member of the Committees of the Board across all companies of which he is a Director as on 31.03.2025	NIL	NIL

ANNEXURE-II

Disclosure as per Secretarial Standards-2

Particulars	Item No. 7	Item No. 8	Item No. 9
Name	Hari Babu Adigopula	Srinivasa Rao Bandi	Ramamohan Rao Puli
DIN	11197698	11197689	11197713
DOB and Age	15/06/1977 48 years	13/08/1968 57 years	08/06/1962 63 years
Date of first Appointment on the Board	07/08/2025	07/08/2025	07/08/2025
Qualifications	Graduation	Diploma	Diploma
Experience	15 years of Professional Experience	25 years of Business Experience	38 years of Employment Experience
Terms and Conditions of Appointment / Re- appointment	Appointment as Whole-time Director	Appointment as whole-time Director	Appointment as Whole- time Director
Details of remuneration sought to be paid	Rs.45,000/- per month plus 15% of the pay as House Rent Allowance and conveyance charges up to a maximum of Rs. 15,000/- per month	Rs.45,000/- per month plus 15% of the pay as House Rent Allowance and conveyance charges up to a maximum of Rs. 15,000/- per month	Rs.45,000/- per month plus 15% of the pay as House Rent Allowance and conveyance charges up to a maximum of Rs. 15,000/- per month
Last drawn remuneration	Not Applicable	Not Applicable	Not Applicable

ANNEXURE-II

Particulars	Item No. 7	Item No. 8	Item No. 9
<i>Relationship with other Directors and Key Managerial Personnel</i>	<i>Not Applicable</i>	<i>Not Applicable</i>	<i>Not Applicable</i>
<i>Directorship in Companies</i>	<i>NIL</i>	<i>NIL</i>	<i>NIL</i>
<i>No. of Shares held in the Company</i>	<i>NIL</i>	<i>NIL</i>	<i>NIL</i>
<i>Number of meetings of the Board attended during the year</i>	<i>NIL</i>	<i>NIL</i>	<i>NIL</i>
<i>Chairman/Member of the Committees of the Board across all companies of which he is a Director as on 31.03.2025</i>	<i>NIL</i>	<i>NIL</i>	<i>NIL</i>

ANNEXURE-III

INFORMATION AS REQUIRED UNDER SCHEDULE V OF THE COMPANIES ACT, 2013:

I. GENERAL INFORMATION

1. *Nature of the Industry: Media Industry.*
2. *Date or expected date of commencement of commercial production: NA.
(The Company is an existing Company and was incorporated on 21.12.2017)*
3. *In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus: NA.*
4. *Financial Performance based on given indicators: The company generated a revenue of Rs. 1,71,99,452/- and a loss of Rs. 3,94,26,727/- in the Financial Year 2024-25.*
5. *Foreign investments or collaborations if any: NA.*

II. INFORMATION ABOUT THE APPOINTEE(S)

(a) Hari Babu Adigopula - Whole-time Director

1. *Background Details: He has 15 years of experience in teaching meditation and vegetarianism.*
2. *Past Remuneration: Not Applicable.*
3. *Recognition or awards: Nil.*
4. *Job Profile and his suitability: Hari Babu Adigopula has leadership and operational experience with detailed knowledge of the industry.*
5. *Remuneration Proposed: Rs. 45,000/- per month plus 15% of the pay as House Rent Allowance and conveyance charges up to a maximum of Rs. 15000/- per month.*
6. *Comparative remuneration profile with respect to industry, size of the company, profile of the position and person: Mr. Hari Babu Adigopula has served on the Board of the Company since 07/08/2025. His skill set and his experience places him at par with similar positions on other companies of comparable sizes and nature. The proposed remuneration of Mr. Hari Babu Adigopula is in line with the industry levels and is commensurate with the size of the Company and nature of its business.*
7. *Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel or other director: Not Applicable.*

(b) Srinivasa Rao Bandi - Whole-time Director

1. *Background Details: He has 25 years of experience in teaching meditation and vegetarianism.*
2. *Past Remuneration: Not Applicable.*
3. *Recognition or awards: Nil.*

4. Job Profile and his suitability: Srinivasa Rao Bandi has leadership and operational experience with detailed knowledge of the industry.

5. Remuneration Proposed: Rs. 45,000/- per month plus 15% of the pay as House Rent Allowance and conveyance charges up to a maximum of Rs. 15000/- per month.

6. Comparative remuneration profile with respect to industry, size of the company, profile of the position and person: Mr. Srinivasa Rao Bandi has served on the Board of the Company since 07/08/2025. His skill set and his experience places him at par with similar positions on other companies of comparable sizes and nature. The proposed remuneration of Mr. Srinivasa Rao Bandi is in line with the industry levels and is commensurate with the size of the Company and nature of its business.

7. Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel or other director: Not Applicable.

(c) Ramamohan Rao Puli - Whole-time Director

1. Background Details: He has 38 years of experience in Employment and several years in teaching and meditation and follows vegetarianism.

2. Past Remuneration: Not Applicable.

3. Recognition or awards: Nil.

4. Job Profile and his suitability: Ramamohan Rao Puli has leadership and operational experience with detailed knowledge of the industry.

5. Remuneration Proposed: Rs. 45,000/- per month plus 15% of the pay as House Rent Allowance and conveyance charges up to a maximum of Rs. 15000/- per month.

6. Comparative remuneration profile with respect to industry, size of the company, profile of the position and person: Ramamohan Rao Puli has served on the Board of the Company since 07/08/2025. His skill set and his experience places him at par with similar positions on other companies of comparable sizes and nature. The proposed remuneration of Mr. Ramamohan Rao Puli is in line with the industry levels and is commensurate with the size of the Company and nature of its business.

7. Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel or other director: Not Applicable.

III. OTHER INFORMATION:

1. Reason for loss or inadequate profits: Revenue growth is less compared to increase in expenditure.

2. Steps taken or proposed to be taken for improvement: Cost cutting and expanding the business operations with separate satellite connection.

3. Expected increase in productivity and the profits in measurable terms: The expected increase in productivity and profitability in the next financial year will be around 30%.

PSSM MEDIA LIMITED
(U74994TG2017PLC121367)

Regd Off. 8-2-603/1/2, 3rd Floor, Road No. 10, Banjara Hills Hyderabad,
Telangana - 500034

Member's Folio Number :.....

No. of Shares held :.....

ATTENDANCE SLIP

(To be handed over at the Entrance of the Meeting Hall)

I hereby record my presence at the 8th Annual General Meeting of the Company being held on Monday, 22nd December, 2025 at 11.00 A.M at registered office of the company at 8-2-603/1/2, 3rd Floor, Road No. 10, Banjara Hills, Hyderabad, Telangana - 500 034.

Name of the Attending Member (in Block Letters):.....

Name of the Proxy:.....

(To be filled in if the proxy attends instead of the member)

Signature of the Member/Proxy:.....

*To be signed at the time of handing over this slip

Note:

Shareholders/Proxy holders are requested to bring the attendance slip with them duly filled in when they come to the meeting and hand it over at the gate after affixing the signature on it.

Form No. MGT-11

Proxy Form

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

CIN: U74994TG2017PLC121367

Name of the Company: PSSM MEDIA LIMITED

Registered Office: 8-2-603/1/2, 3rd Floor, Road No. 10, Banjara Hills, Hyderabad, Telangana – 500 034

Name of the member (s):

Registered address:

E-mail Id:

Folio No:

I/We, being the member (s) of _____, shares of the above named

company, hereby appoint

1. Name:

Address:

E-mail Id:

Signature: _____, or failing him

2. Name:

Address:

E-mail Id:

Signature: _____, or failing him

3. Name:

Address:

E-mail Id:

Signature: _____

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 8th Annual General Meeting of the company, to be held on Monday, 22nd December, 2025 at 11.00 A.M at the registered office of the Company at 8-2-603/1/2, 3rd Floor, Road No. 10, Banjara Hills, Hyderabad, Telangana – 500 034. and at any adjournment thereof in respect of such resolutions as are indicated below.

S.No.	Resolution	For	Against
Ordinary Business			
1	To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2025, together with the reports of the Board of Directors and the Auditors thereon.		
2	To appoint a Director in place of Mr. Veera Raghava Rao Tatavarty (DIN: 08825668) who retires by rotation and being eligible, offers himself for reappointment.		
3	To appoint a Director in place of Mr. Sidda Nageswara Rao (DIN: 08060875) who retires by rotation and being eligible, offers himself for reappointment.		
Special Business			
4	To regularise the appointment of Mrs. Koribilli Nagakumari Maheswari (DIN: 11159752) as a Director of the Company.		
5	To regularise the appointment of Mrs. Parimala Patri (DIN: 11334896) as a Director of the Company.		
6	To regularise the appointment of Mr. Kasina Ananda Venkatrama Janaki Prasad (DIN: 11303040) as a Director of the Company.		
7	To regularise the appointment of Mr. Hari Babu Adigopula (DIN: 11197698) as a Whole Time Director of the Company.		
8	To regularise the appointment of Mr. Srinivasa Rao Bandi (DIN: 11197689) as a Whole Time Director of the Company.		
9	To regularise the appointment of Mr. Ramamohan Rao Puli (DIN: 11197713) as a Whole Time Director of the Company.		

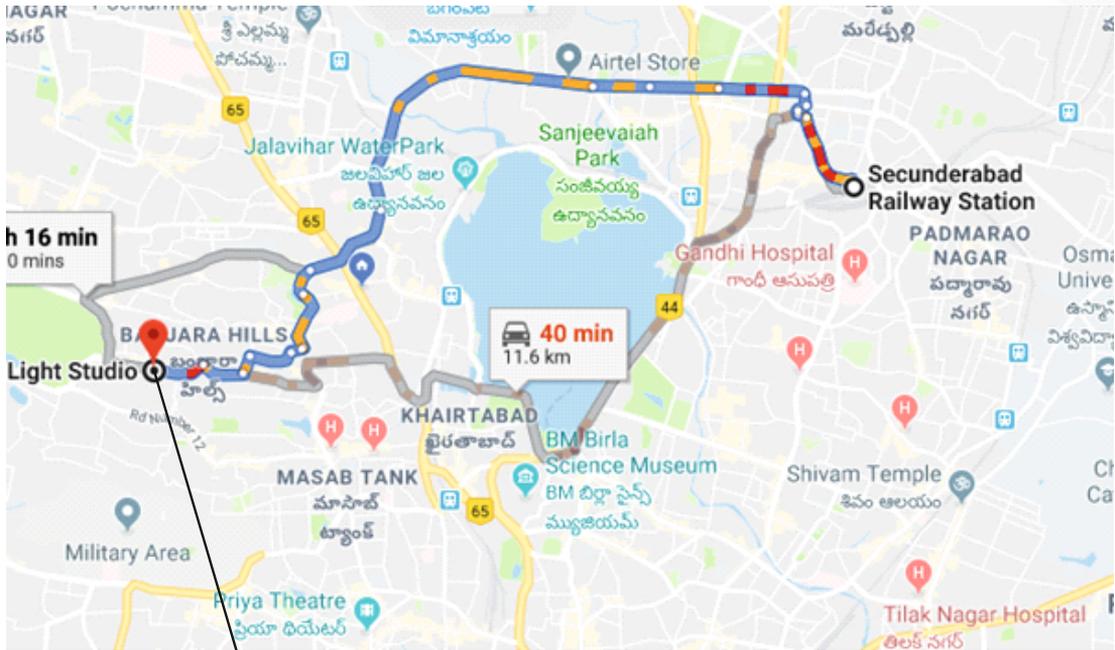
Signed this _____ day of _____ 2025

Signature of shareholder	Affix Revenue Stamp
--------------------------	---------------------------

Signature of Proxy holder(s)

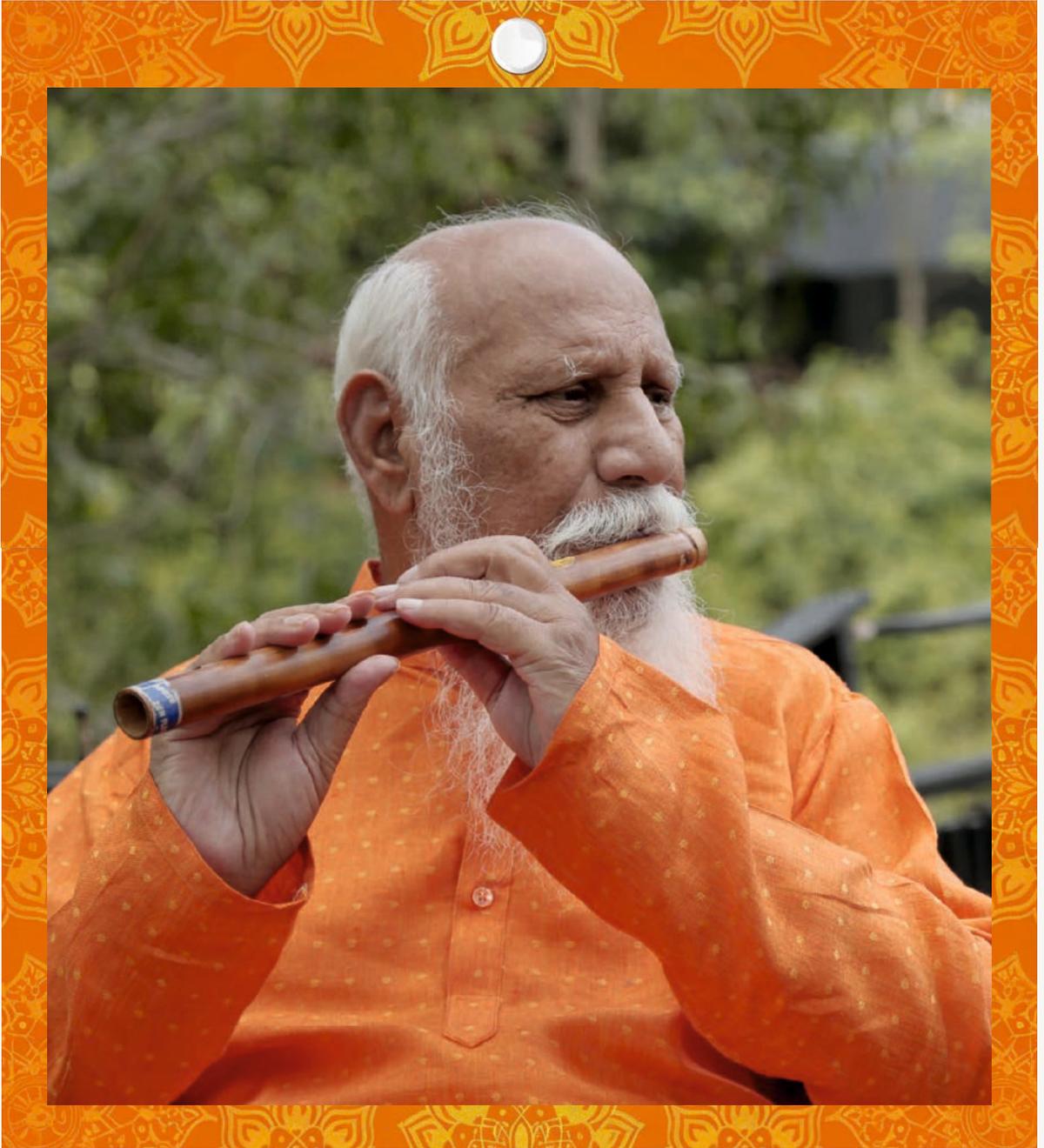
Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

ROUTE MAP FOR AGM VENUE



AGM VENUE

8-2-603/1/2, 3rd Floor,
Road No. 10, Banjara Hills,
Hyderabad, Telangana - 500 034

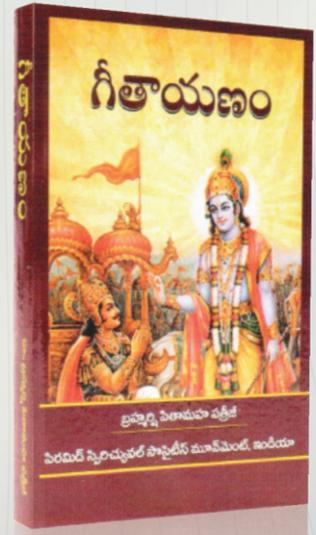
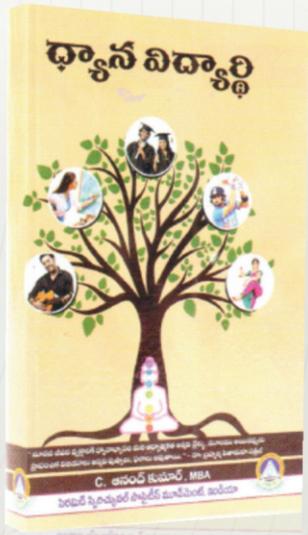
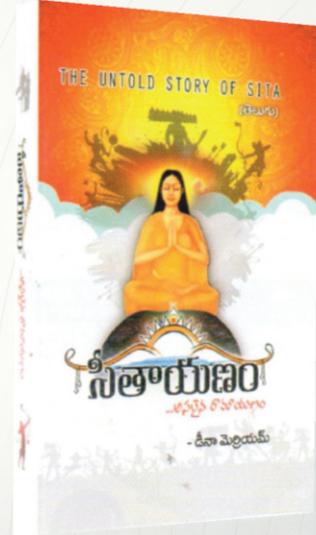
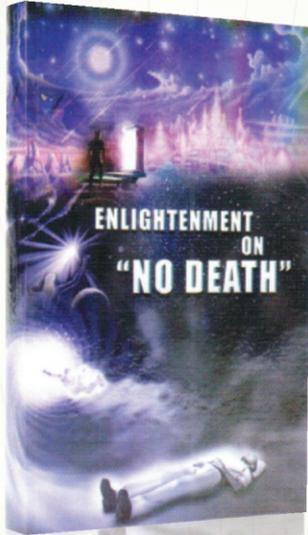


Appo Deepo Bhava

Means

"Be A Light Unto Yourself"

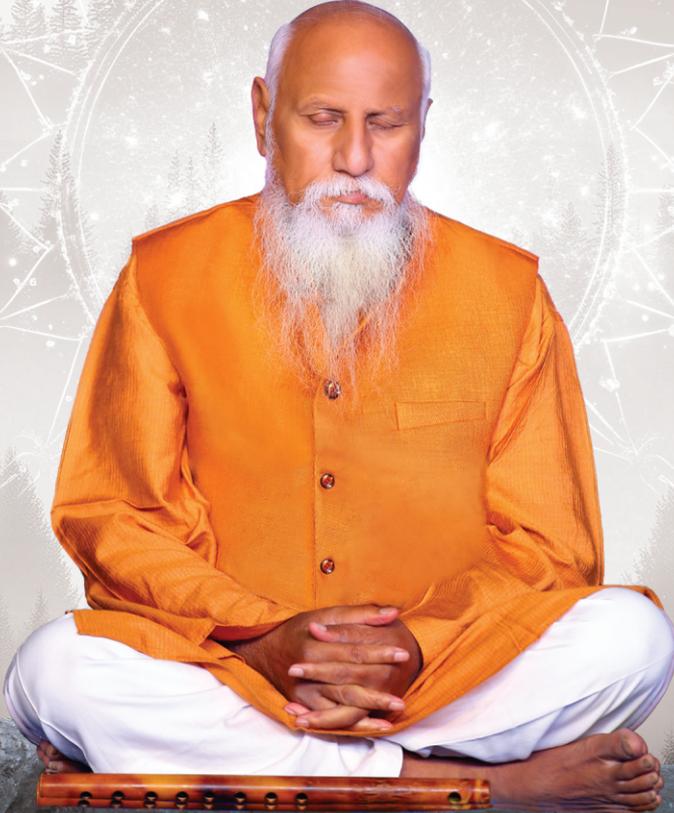
OUR PUBLICATIONS





ప్రతి క్షణం... సత్య దర్శనం

8-2-603/1/2, 3rd Floor, Road No. 10, Banjara Hills,
Hyderabad, Telangana - 500 034
040-29880145 | info@pssmmedia.com



సాంకేతిక సమాచార విప్లవంతో సనాతన సత్య సమాచారాన్ని
నిర్మించుకుందాం రండి... చేయి చేయి కలపండి...