



**GRADIENTE**  
Infotainment Limited

**INFORMATION  
MEMORANDUM**

# INFORMATION MEMORANDUM

for the Direct Listing (RSE Route) of 33,24,00,000 Equity Shares of Rs.10/- each.

# GRADIENTE INFOTAINMENT LIMITED

**Registered Office:**

#306, 3<sup>rd</sup> Floor, May Fair Gardens,  
Banjara Hills, Road No.12,  
Hyderabad, Telangana- 500 034

**Corporate Office:**

508, 5<sup>th</sup> Floor, Gowra FountainHead,  
HUDA Techno Enclave, Hitec City,  
Hyderabad, Telangana, 500081.

CIN: L66120TG1992PLC014317

ISIN: INE361K01017

Website: [www.gradientinfotainment.com](http://www.gradientinfotainment.com)

Email: [gradieninfoitd@gmail.com](mailto:gradieninfoitd@gmail.com)

Telephone: 040-65197777, +91 95503 90044



**DIRECT LISTING**

**TABLE OF CONTENTS**

<b>Section</b>	<b>Contents</b>	<b>Page No</b>
<b>SECTION I</b>	<b>DEFINITION AND ABBREVIATIONS</b>	
	<b>GENERAL TERMS</b>	<b>01</b>
	<b>COMPANY RELATED TERMS</b>	<b>01-04</b>
	<b>CONVENTIONAL TERMS / ABBREVIATIONS</b>	<b>04-06</b>
	<b>CERTAIN CONVENTIONS, USE OF FINANCIAL, INDUSTRY &amp; MARKET DATA</b>	<b>07-08</b>
	<b>FORWARD-LOOKING STATEMENTS</b>	<b>09</b>
<b>SECTION II</b>	<b>RISK FACTORS</b>	<b>10-16</b>
<b>SECTION III</b>	<b>INTRODUCTION</b>	
	<b>SUMMARY OF BUSINESS</b>	<b>17-20</b>
	<b>SUMMARY OF FINANCIAL INFORMATION</b>	<b>21-25</b>
<b>SECTION IV</b>	<b>GENERAL INFORMATION</b>	<b>26-27</b>
<b>SECTION V</b>	<b>CAPITAL STRUCTURE</b>	<b>28-36</b>
<b>SECTION VI</b>	<b>ABOUT OUR COMPANY</b>	
	<b>OUR BUSINESS</b>	<b>37-64</b>
	<b>OUR MANAGEMENT</b>	<b>65-67</b>
	<b>CORPORATE GOVERNANCE</b>	<b>68-72</b>
	<b>OUR PROMOTERS</b>	<b>73-75</b>
<b>SECTION VII</b>	<b>OUTSTANDING LITIGATION AND MATERIAL DEVELOPMENTS</b>	<b>76</b>
<b>SECTION VIII</b>	<b>DECLARATION</b>	<b>77</b>

**SECTION I**

**DEFINITION AND ABBREVIATIONS**

This Information Memorandum uses certain definitions and abbreviations which, unless the context otherwise indicates or implies, shall have the meaning as provided below. The words and expressions used in this Information Memorandum but not defined herein, shall have, to the extent applicable, the meaning ascribed to such terms under the Companies Act, 2013, the SEBI (ICDR) Regulations, 2018, the Securities Contracts Regulation Act, 1956 (“SCRA”), the Depositories Act or the rules and regulations made there under.

**GENERAL TERMS**

Term	Description
“The Company”, “Our Company” and “Gradiente”	GRADIENTE INFOTAINMENT LIMITED, a Company incorporated in India under the Companies Act, 1956 having its Registered Office at 306, 3rd Floor, May Fair Gardens, Banjara Hills, Road No.12, Hyderabad, Telangana- 500 034
“we”, “us” and “our”	Unless the context otherwise indicates or implies, refers to Gradiente Infotainment Limited

**COMPANY RELATED TERMS**

Term	Description
Act	The Companies Act, 2013 and The Companies Act, 1956 (to the extent applicable)
AGM	Annual General Meeting
AOA/ Articles/ Articles of Association	The articles of association of Gradient Infotainment Limited, as amended from time to time.
Auditors / Statutory Auditors	The statutory auditors of our Company, currently being GRAND MARK & ASSOCIATES, Chartered Accountants having their office at Suite 302, Level 3, # 8-2-248/B, Lumbini Amrutha Chambers, Road No 3, Banjara Hills, Hyderabad, 500034
Audit Committee	The Committee of the Board of Directors constituted on [●] as per the provisions of Section 177 of the Companies Act, 2013, as described in “Corporate governance” on page no. 70 of this Information Memorandum
Board of Directors / the Board / our Board	The Board of Directors of our company including all duly constituted Committees thereof as the context may refer to.
BSE	The Bombay Stock Exchange Limited

<b>Term</b>	<b>Description</b>
CDSL	Central Depository Services (India) Limited
Chief Financial Officer	The Chief Financial Officer of our Company being Mr. Sudheep Raj Mathur
Company Secretary and Compliance Officer	The Company Secretary and Compliance Officer of our Company being CS Manvi Gupta
Depositories	National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL).
Depositories Act	The Depositories Act, 1996, as amended from time to time.
Director(s)	The Director(s) of our Company, unless otherwise specified.
Equity Shares	Equity Shares of our Company of Face Value of ₹10/- each fully paid-up
Equity Shareholders	Persons / entities holding Equity Share of our Company
HUF	Hindu Undivided Family.
IBC	The Insolvency and Bankruptcy Code, 2016
IFRS	International Financial Reporting Standards
Independent Director	Independent directors on the Board, and eligible to be appointed as an independent director under the provisions of Companies Act and SEBI LODR Regulations. For details of the Independent Directors, please refer to chapter titled Our Management beginning on page 65
Indian GAAP	Generally Accepted Accounting Principles in India
Information Memorandum	This Information Memorandum as filed with NSE
ISIN	International Securities Identification Number. In this case being INE361K01017
IT Act	The Income Tax Act, 1961 as amended till date
Key Management Personnel/ KMP	Key managerial personnel of our Company in terms of Section 2(51) of the Companies Act, 2013, together with the Key Managerial Personnel of our Company in terms of Regulation 2(1) (bb) of the SEBI ICDR Regulations and as disclosed in the chapter titled "Our Management" on page no.65
Listing Agreement	Listing Agreement entered into with Stock Exchange
JV/ Joint Venture	A commercial enterprise undertaken jointly by two or more parties which otherwise retain their distinct identities.
MD	The Managing Director of Our Company namely Mr. Vimal Raj Mathur

<b>Term</b>	<b>Description</b>
Materiality Policy	The policy on identification of group companies, material creditors and material litigation, adopted by our Board in accordance with the requirements of the SEBI (ICDR) Regulations.
MOA/ Memorandum/ Memorandum of Association	Memorandum of Association of our company as amended from time to time.
Nomination and Remuneration Committee	The Nomination and Remuneration committee of our Board constituted in accordance the Companies Act, 2013
Non- Executive Director	A Director not being an Executive Director or an Independent Director
NRIs / Non-ResidentIndians	A person resident outside India, as defined under FEMA Regulation and whois a citizen of India or a Person of Indian Origin under Foreign Exchange Management (Transfer or Issue of Security by a Person Resident Outside India) Regulations, 2000.
NSDL	National Securities Depository Limited
Peer Review Auditor	Peer Review Auditor having a valid Peer Review certificate in our case being G R A N D M A R K & Associates, Chartered Accountants (Firm Registration No. 011317N)
Person or Persons	Any individual, sole proprietorship, unincorporated association, unincorporated organization, body corporate, corporation, company, partnership, limited liability company, joint venture, or trust or any other entity or organization validly constituted and/or incorporated in the jurisdiction in which it exists and operates, as the context requires.
Registered Office	Our company's registered office is situated at 306, 3rd Floor, May Fair Gardens, Banjara Hills, Road No.12, Hyderabad, Telangana- 500 034
RoC/ Registrar of Companies	Registrar of Companies, Hyderabad
SEBI	Securities and Exchange Board of India constituted under the SEBI Act,1992.
SEBI Act	Securities and Exchange Board of India Act, 1992, as amended from time to time.
SEBI (ICDR) Regulations/ ICDR Regulations/ Regulation	SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 issued by SEBI on September 11, 2018, as amended, including instructions and clarifications issued by SEBI from time to time.
SEBI Takeover Regulations or SEBI (SAST)	Securities and Exchange Board of India (Substantial Acquisition of Shares and

<b>Term</b>	<b>Description</b>
Regulations	Takeover) Regulations, 2011, as amended from time to time.
SEBI Insider Trading Regulations	The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended, including instructions and clarifications issued by SEBI from time to time.
SEBI Listing Regulation 2015/ SEBI Listing Regulations/ Listing Regulations/ SEBI (LODR) Regulations	The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, including instructions and clarifications issued by SEBI from time to time.
Stakeholder's Relationship Committee	Stakeholder's relationship committee of our Company constituted in accordance with Regulation 20 of the SEBI (LODR) Regulations and the Companies Act, 2013
Stock Exchange	Unless the context requires otherwise, refers to, National Stock Exchange of India Limited
Registrar & Share Transfer Agents	Purva Sharegistry (India) Pvt. Ltd. Unit no. 9, Shiv Shakti Ind. Estt. J .R. Borichamarg, Lower Parel (E) Mumbai 400 011 Tel : 022-2301 6761/8261 E-Mail : Support@Purvashare.Com
WTD	Whole-Time Director
Willful Defaulter(s)	Willful defaulter as defined under Regulation 2(III) of the SEBI ICDR Regulations

**CONVENTIONAL TERMS / ABBREVIATIONS**

<b>Term</b>	<b>Description</b>
A/c	Account
ACS	Associate Company Secretary
AGM	Annual General Meeting
Approx	Approximately
Arbitration Act	Arbitration and Conciliation Act, 1996
AS / Accounting Standards	Accounting Standards as issued by the Institute of Chartered Accountants of India
AMT	Amount
AY	Assessment Year
CA	Chartered Accountant
CDSL	Central Depository Services (India) Limited
CFO	Chief Financial Officer
CGST	Central GST
CIN	Company Identification Number
C.P.C.	Code of Civil Procedure, 1908
CS & CO	Company Secretary & Compliance Officer

Term	Description
Companies Act, 1956	The Companies Act, 1956, as amended from time to time
Companies Act, 2013	The Companies Act, 2013 published on August 29, 2013 and applicable to the extent notified by MCA till date.
Depositories	Together, NSDL and CDSL
Depositories Act	Depositories Act, 1996
DIN	Director Identification Number
DP	Depository Participant, as defined under the Depositories Act 1996
DP ID	Depository Participant's identification
EBITDA	Earnings before Interest, Taxes, Depreciation and Amortization
EGM/ EoGM	Extraordinary General Meeting
EPS	Earnings Per Share
FY / Fiscal / Financial Year	Period of twelve months ended March 31 of that particular year, unless otherwise stated
FV	Face Value
GDP	Gross Domestic Product
GoI/Government	Government of India
GST	Goods & Services Tax
HUF	Hindu Undivided Family
ICAI	The Institute of Chartered Accountants of India
IGST	Integrated Goods and Services Tax Act, 2017
Indian GAAP	Generally Accepted Accounting Principles in India
Ind AS	Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013, as notified under the Companies (Indian Accounting Standard) Rules, 2015
MCA	Ministry of Corporate Affairs, Government of India
MoF	Ministry of Finance, Government of India
MOU	Memorandum of Understanding
NSDL	National Securities Depository Limited
NSE	National Stock Exchange of India Limited
P/E Ratio	Price/Earnings Ratio
PAC	Persons Acting in Concert
PAN	Permanent Account Number
PAT	Profit After Tax
PBT	Profit Before Tax
Pvt.	Private
RoC	Registrar of Companies
Rupees / Rs. / ₹/INR	Rupees, the official currency of the Republic of India
SCRA	Securities Contract (Regulation) Act, 1956, as amended from time to time
SCRR	Securities Contracts (Regulation) Rules, 1957, as amended from time to time
SEBI	Securities and Exchange Board of India
SEBI Act	Securities and Exchange Board of India Act, 1992



<b>Term</b>	<b>Description</b>
SEBILODR Regulations, 2015 / SEBI Listing Regulations	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 notified on September 2, 2015 as amended
SEBI SAST Regulations	Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended
Sec.	Section
Takeover Regulations	Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
TIN	Taxpayers Identification Number
TDS	Tax Deducted at Source
US/United States	United States of America
USD/ US\$/ \$	United States Dollar, the official currency of the United States of America
WDV	Written Down Value
w.e.f.	With effect from
Wilful Defaulter(s)	Wilful defaulter as defined under Regulation 2(1)(III) of the SEBI ICDR Regulations, 2018 as amended

**CERTAIN CONVENTIONS, USE OF FINANCIAL, INDUSTRY & MARKET DATA****CERTAIN CONVENTIONS**

Unless otherwise specified or the context otherwise requires, all references to "India" in this Information Memorandum are to the Republic of India. Unless stated otherwise, all references to page numbers in this Information Memorandum. are to the page numbers of this Information Memorandum.

In this Information Memorandum, the terms "we", "us", "our", the "Company", "our Company", "Gradiante Infotainment Limited" and "Gradiante", unless the context otherwise indicates or implies, refers to Gradiante Infotainment Limited.

In this Information Memorandum, unless the context otherwise requires, all references to one gender also refers to another gender and the word "Lac / Lakh" means "one hundred thousand", the word "million (mn)" means "ten lac / lakh", the word "Crore" means "ten million" and the word "billion (bn)" means "one hundred crore". In this Information Memorandum, any discrepancies in any table between total and the sum of the amounts listed are due to rounding-off.

**FINANCIAL DATA**

Unless indicated otherwise, the financial data in this Information Memorandum is derived from our financial statements prepared in accordance with the Generally Accepted Accounting Principles in India ("Indian GAAP") and the Companies Act, 2013, and Companies Act, 1956 to the extent applicable ("Companies Act") included elsewhere in this Information Memorandum. The financial year commences on April 1 and ends on March 31, so all references to a particular financial year are to the twelve-month period ended March 31 of that year. In this Information Memorandum, any discrepancies in any table between the total and the sums of the amounts listed are due to rounding off.

**INDUSTRY AND MARKET DATA**

Unless stated otherwise, industry data and the market data used throughout this Information Memorandum have been obtained from industry publications, websites and other authenticated published data. Industry publications generally state that the information contained in those publications has been obtained from sources believed to be reliable but that their accuracy and completeness are not guaranteed and their reliability cannot be assured. Although, the Company believes that industry data used in this Information Memorandum is reliable, it has not been independently verified. Similarly, internal company reports, while believed by us to be reliable, have not been verified by any independent sources.



The extent to which the market and industry data used in this Information Memorandum is meaningful depends on the readers familiarity with the understanding of the methodologies used in compiling such data. There are no standard valuation methodologies or accounting policies in the said industry in India and methodologies and assumptions may vary widely among different industry sources.

**CURRENCY INFORMATION**

All references to "Rupees" or "Rs." Or "INR" or "₹" are to Indian Rupees, official currency of the Republic of India. All references to "\$", "US\$", "USD", "U.S.\$", "U.S. Dollar(s)" or "US Dollar(s)" are to United States Dollars, the official currency of the United States of America.

### **FORWARD-LOOKING STATEMENTS**

This Information Memorandum contains certain words or phrases, including, "will", "aim", "will likely result", "believe", "expect", "will continue", "anticipate", "estimate", "intend", "plan", "contemplate", "seek to", "future", "would", "objective", "goal", "project", "should", "will pursue" and similar expressions or variations of such expressions, that are forward-looking statements. Also, statements which describe our strategies, objectives, plans or goals are also forward-looking statements

All forward looking statements are subject to risks, uncertainties and assumptions about us that could cause actual results to differ materially from those contemplated by the relevant forward-looking statement. Forward-looking statements reflect our current views with respect to future events and are not a guarantee of future performance. These statements are based on our management's beliefs and assumptions, which in turn are based on currently available information. Although we believe the assumptions upon which these forward-looking statements are based are reasonable, any of these assumptions could prove to be inaccurate, and the forward-looking statements based on these assumptions could be incorrect. Important factors that could cause actual results to differ materially from our expectations include but are not limited to:

- Our success heavily relies on our management team; their loss could significantly hinder our ability to manage and grow the business effectively;
- General economic and business conditions;
- The entertainment industry is subject to changes in audience tastes and preferences;
- Economic, income, and demographic conditions in India;
- Changes in laws and regulations affecting our industry;
- Any changes in tax laws providing incentives to our industry;
- Interest rates prevailing in our country;

Neither our Company, our Directors, our Officers, Book Running Lead Manager and Underwriter nor any of their respective affiliates have any obligation to update or otherwise revise any statements reflecting circumstances arising after the date hereof or to reflect the occurrence of underlying events, even if the underlying assumptions do not come to fruition.

### **LISTING**

The existing shares of our company are currently listed on the Calcutta Stock Exchange Limited. Now the Company proposes to list equity shares on the National Stock Exchange of India Limited (NSE) under Direct Listing norms of NSE Ltd.

The Information Memorandum is for the Direct Listing under RSE Route of 33,24,00,000 Equity Shares of Rs.10/- each.

**SECTION II****RISK FACTORS**

The risks and uncertainties described in this section are not the only risks and uncertainties we currently face. Additional risks and uncertainties not known to us or that we currently deem immaterial may also have an adverse effect on our business. If any of the following risks, or other risks that are not currently known or are now deemed immaterial, actually occur, our business, results of operations and financial condition could suffer, the price of our Equity Shares could decline, and you may lose all or part of your investment. Additionally, our business operations could also be affected by additional factors that are not presently known to us or that we currently consider as immaterial to our operations. Unless otherwise stated in the relevant risk factors set forth below, we are not in a position to specify or quantify the financial or other implications of any of the risks mentioned herein.

The following factors have been considered for determining the materiality of Risk Factors:

- Some events may not be material individually but may be found material collectively;
- Some events may have material impact qualitatively instead of quantitatively;
- Some events may not be material at present but may have material impact in future.

The risk factors are classified as under for the sake of better clarity and increased understanding.

- Internal & Business-related Risk Factors
- External Risk Factors

**INTERNAL RISK****1. Corporate Office of the company being on lease**

The premises on which our Corporate Office is currently taken by us on Lease, executed between our Company and Mr. Kanta Somani & Deepak Somani. We cannot assure you that we will be able to continue the above arrangements on commercially acceptable or favourable terms in future. In the event we are required to vacate the current premises, we would be required to make alternative arrangements for new premises and other infrastructure and facilities. We cannot assure you that the new arrangements will be on terms that are commercially favourable to us. If we are required to relocate our business operations during this period, we may suffer a disruption in our operations or have to pay higher charges, which could have an adverse effect on our business, prospects, results of operations and financial condition.

**2. Limited number of customers**

We depend on a limited number of customers for a significant portion of our revenues. The loss of a major customer or significant reduction in demand from any of our major customers may adversely affect our business, financial condition, results of operations and profitability.

**3. Competition in market**

We operate in highly competitive markets and our inability to compete effectively may lead to lower market share or reduced operating margins, and adversely affect our results of operations. Numerous players, including established firms and new entrants offering innovative solutions or disruptive technologies, vie for market share, customer loyalty, and industry leadership. This intense competition necessitates our continuous vigilance and adaptability to maintain our market position. One of the primary risks of operating in such an environment is the potential erosion of market share. Competitors may employ aggressive strategies, such as undercutting prices, launching enhanced marketing campaigns, or introducing superior product offerings, to attract a larger customer base. If we fail to respond effectively, there is a substantial risk of losing customers to these competitors.

**4. Working Capital requirements**

Our company operations require significant amount of working capital for our smooth day to day operations and continuing growth of business. Any discontinuance or our inability to procure adequate working capital timely and on favorable terms may have an adverse effect on our operations, profitability, and growth prospects. Our Company's business operations require a significant amount of working capital.

**5. Our profitability will suffer if we are not able to maintain the Media and Entertainment (M&E) of our business**

Our profitability and business operations are significantly dependent on our ability to successfully anticipate the industry and client requirements. Any failure on our part to do so may have an impact on our operations, which could have an adverse effect on our revenue, reputation, financial conditions, results of operations and cash flows. Our profitability, business operations and its success are significantly dependent on our ability to ensure continued demand for our services in existing and proposed markets, which requires us to continuously anticipate and respond in a timely manner to customer requirements and preferences. If we are unable to successfully anticipate customer requirements or are unable to modify our services in a timely manner, we may lose customers. Though we are committed to our services improvement, there can be no assurance that we would be successful in improving our services that respond to changes in customer requirements and preferences. Any enhancement to our existing offerings or new offerings that we develop and introduce, involves significant commitment of time and resources and is subject to a number of risks and challenges including: • ensuring the timely deployment of new offerings and features; • adapting to emerging and evolving

industry standards, technological developments by our competitors and changing client requirements; • operating effectively with existing or newly-introduced technologies, systems, applications or softwares of our existing and prospective clients.. Moreover, failure to correctly anticipate trends and adapt to the changing technological environment may result in reduced demand for our services which could have adverse effect on our revenue, reputation, financial conditions, results of operations and cash flows.

## **6. IT Systems Failures**

Failures in IT systems and infrastructure supporting our system and operations could significantly disrupt our operations and have a material adverse effect on our business, results of operations, cash flows and financial condition. Additionally, our success hinges on our ability to innovate, upgrade, and adapt to new technological advancement. Our business is heavily reliant on the smooth and continuous operation of our information technology (IT) systems and software. Any failure, disruption, or weakness in these systems could have significant negative consequences for our operations and reputation. For example, system failures could lead to downtime, preventing us from serving customers, processing transactions, or managing critical business functions. Such disruptions can result in financial losses, missed opportunities, and damage to customer relationships. In addition to ensuring the stability and security of our current IT systems, our success is also contingent on our ability to innovate, upgrade, and adapt to new technological advancements. The technology landscape is constantly evolving, and staying ahead of the curve is essential for maintaining our competitive edge. If we fail to keep up with emerging technologies, we risk falling behind our competitors, becoming less efficient, or missing out on new business opportunities. Further, although, we are intending to update and upgrade our existing technology and adopting new technologies and softwares, there is no guarantee that we will successfully implement new technologies or adapt our transaction processing systems to meet customer requirements or enhance market standards.

## **7. Cybersecurity Threats**

Cybersecurity threats continue to increase in frequency and sophistication. A successful cybersecurity attack could interrupt or disrupt our information technology systems, softwares, websites, applications or cause the loss of confidential or protected data, which could disrupt our business, force us to incur excessive costs or cause reputational harm. Our Business is run on the back of information technology systems, softwares, websites, applications and programmatic tools. Cybersecurity threats are becoming increasingly frequent and sophisticated, posing significant risks to our information technology systems, software, websites, and applications. As these threats evolve, they can potentially compromise the security and integrity of our digital infrastructure, leading to various adverse consequences for our business. A successful cybersecurity attack could disrupt or interrupt our IT systems, leading to operational downtime. This disruption can prevent us from conducting normal business activities, processing transactions, or delivering services, which can have a cascading effect on our overall operations and customer

satisfaction. Additionally, such attacks may result in the loss or exposure of confidential or protected data. This could include sensitive customer information, proprietary business data, or critical operational details. The loss or breach of this information not only jeopardizes the security of our data but also exposes us to legal and regulatory repercussions. We might be required to notify affected parties, undertake extensive investigations, and implement remedial measures, all of which can incur significant costs. We may also incur significant costs and loss of operational resources in connection with remediating, investigating, mitigating, or eliminating the causes of security breaches, cyberattacks, or similar disruptions after they have occurred, and particularly given the evolving nature of these risks, our incident response, disaster recovery, and business continuity planning may not sufficiently address all of these eventualities.

**8. Our major revenue is sourced from our subscription earnings. Our inability or failure to manage and attract more subscribers could adversely affect our business**

Our company is an Over-The-Top (OTT) streaming platform mainly engaged in the distribution, exhibition, exploitation, promotion, marketing, and delivery of diverse content on our platform/app. Our revenue from operations is concentrated from subscription earnings from India as well as abroad. Our high dependence on this revenue stream could be risky for our operations. Our inability of failure to source subscribers could adversely affect our business.

**9. Shifts in Audience Tastes and Preferences**

The entertainment industry is highly sensitive to changes in audience tastes and preferences, which can be unpredictable and rapidly evolving. As a company involved in the distribution of films and entertainment content, we face significant risks related to these shifts. The success of our business hinges on our ability to deliver content that resonates with the diverse and changing tastes of audiences within India and the Indian subcontinent. Several factors contribute to this uncertainty like unpredictable consumer preferences, promotion and marketing involved, competition prevailing in market and even economic conditions.

**10. Post Listing Volatility of Equity Shares.**

After this Direct Listing, the price of the Equity Shares may be highly volatile, or an active trading market for the Equity Shares may not develop. The price of the Equity Shares on the Stock Exchanges may fluctuate as a result of the factors, including: • Volatility in the Indian and global capital market; • Company's results of operations and financial performance; • Performance of Company's competitors, • Adverse media reports on Company or pertaining to our Industry; • Changes in our estimates of performance or recommendations by financial analysts; and • Significant developments in India's economic and fiscal policies; Current valuations may not be sustainable in the future and

may also not be reflective of future valuations for our industry and our Company. There can be no assurance that an active trading market for the Equity Shares will develop or be sustained after this Direct Listing or that the price at which the Equity Shares are initially traded will correspond to the price at which the Equity Shares will trade in the market subsequent to this Direct listing.

## **EXTERNAL RISK FACTORS**

### **1. Restrictions on daily movements in the price of equity shares of a listed company in India, which may adversely affect a shareholder's ability to sell, or the price at which any shareholder can sell equity shares at particular point in time.**

On listing of our Equity Shares, we would be subject to a daily "circuit breaker" imposed by all stock exchanges in India, which does not allow transactions beyond specified increases or decreases in the price of the Equity Shares. This circuit breaker operates independently of the index-based market-wide circuit breakers generally imposed by SEBI on Indian stock exchanges. As a result of this circuit breaker, no assurance may be given regarding ability of investor or the price to sell Equity Shares at any particular time.

### **2. Changes in Government Policy**

Changes in the Government Policy could adversely affect economic conditions in India generally and our business in particular. Our business, and the market price and liquidity of our Equity Shares, may be affected by interest rates, changes in Government policy, taxation, social and civil unrest and other political, economic or other developments in or affecting India. Elimination or substantial change of policies or the introduction of policies that negatively affect the Company's business could cause its results of operations to suffer. Any significant change in India's economic policies could disrupt business and economic conditions in India generally and the Company's business in particular.

### **3. Economic Slowdown**

A slowdown in economic growth in India could adversely affect our business, results of operations, financial condition, and cash flows. We are dependent on domestic, regional and global economic and market conditions. Our performance, growth and market price of our Equity Shares are and will be dependent to a large extent on the health of the economy in which we operate. Demand for our services may be adversely affected by an economic downturn in domestic, regional and global economies. Economic growth in the country in which we operate is affected by various factors including domestic consumption and savings, balance of trade movements, namely export demand, global economic uncertainty and liquidity crisis, volatility in exchange currency rates. Consequently, any future slowdown in the Indian economy could harm our business, results of operations, financial condition and cash flows.

#### **4. Inflation in India**

Inflation in India could have an adverse effect on our profitability and if significant, on our financial condition. Inflation is typically impacted by factors such as governmental policies, regulations, commodity prices, liquidity and global economic environment. Any change in the government or a change in the economic and deregulation policies could adversely affect the inflation rates. Continued high rates of inflation may increase our costs such as salaries, travel costs and related allowances, which are typically linked to general price levels. There can be no assurance that we will be able to pass on any additional costs to our clients or that our revenue will increase proportionately corresponding to such inflation. Accordingly, high rates of inflation in India could have an adverse effect on our profitability and, if significant, on our financial condition.

#### **5. Taxes and other levies**

Taxes and other levies imposed by the Government of India or other State Governments, as well as other financial policies and regulations, may have a material adverse effect on our business, financial condition and results of operations. Taxes and other levies imposed by the Central or State Governments in India that affect our industry include STT, GST, income tax and other taxes, duties or surcharges introduced on a permanent or temporary basis from time to time. Imposition of any other taxes by the Central and the State Governments may adversely affect our results of operations.

#### **6. Natural Calamities**

Natural calamities could have a negative impact on the Indian economy and cause our Company's business to suffer. India has experienced natural calamities such as earthquakes, tsunami, floods etc. in recent years. The extent and severity of these natural disasters determine their impact on the Indian economy. Prolonged spells of abnormal rainfall or other natural calamities could have a negative impact on the Indian economy, which could adversely affect our business, prospects, financial condition and results of operations as well as the price of the Equity Shares.

#### **7. Terrorist Attacks, civil unrest & Others**

Terrorist attacks, civil unrests and other acts of violence or war involving India or other countries could adversely affect the financial markets, our business, financial condition and the price of our Equity Shares. Any major hostilities involving India or other acts of violence, including civil unrest or similar events that are beyond our control, could have a material adverse effect on India's economy and our business. Incidents such as the terrorist attacks, other incidents such as those in Pakistan, Ukraine, Russia, Israel, and Gaza, and other acts of violence may adversely affect the Indian stock markets where our Equity Shares will trade the global equity markets as well generally. Such acts could negatively impact business sentiment as well as trade between countries, which could adversely affect our Company's business and profitability. Additionally, such events could have a material adverse effect on the market for securities of Indian companies, including the Equity Shares.



#### **8. Political, economic and other factors**

Political, economic, or other factors that are beyond our control may have an adverse effect on our business and results of operations. The Indian financial market and the Indian economy are influenced by economic and market conditions in other countries, particularly in emerging market in Asian countries. Financial turmoil in Asia, Europe, the U.S. and elsewhere in the world in recent years has affected the Indian economy. Although economic conditions are different in each country, investors' reactions to developments in one country can have adverse effects on the securities of companies in other countries, including India. A loss in investor confidence in the financial systems of other emerging markets may cause increased volatility in Indian financial markets and, indirectly, in the Indian economy in general. Any worldwide financial instability, including the financial crisis and fluctuations in the stock markets in China and further deterioration of credit conditions in the U.S. or European markets, could also have a negative impact on the Indian economy. Any financial disruption could have an adverse effect on our business, future financial performance, shareholders' equity, and the price of our Equity Shares.

#### **9. Global economic, political and social conditions**

Global economic, political and social conditions may harm our ability to do business, increase our costs and negatively affect our stock price. Global economic and political factors that are beyond our control, influence forecasts and directly affect performance. These factors include interest rates, rates of economic growth, fiscal and monetary policies of governments, inflation, deflation, foreign exchange fluctuations, consumer credit availability, fluctuations in commodities markets, consumer debt levels, unemployment trends and other matters that influence consumer confidence, spending and tourism. Increasing volatility in financial markets may cause these factors to change with a greater degree of frequency and magnitude, which may negatively affect our stock prices.

**SECTION III**

**INTRODUCTION**

**SUMMARY OF BUSINESS**

Our Company was originally incorporated on 02<sup>nd</sup> June, 1992 as a Public Limited Company as “V.R. Mathur Mass Communications Limited” vide Registration No. 014317 under the provisions of The Companies Act, 1956 with the Registrar of Companies, Andhra Pradesh.

Later the name of the Company was changed to “Gradiente Infotainment Limited” dated 09<sup>th</sup> January, 2003 and obtained the fresh certificate of incorporation consequent on change of name.

The registered office of our Company is situated at 306, 3rd Floor, May Fair Gardens, Banjara Hills, Road No.12, Hyderabad, Telangana- 500034.

**Present business activity of the company:**

Media & Entertainment, Advertising, Digital Marketing, IT & ITES, IT Hardware and Trade.

**key events, milestones and achievements since incorporation:**

<b>Year</b>	<b>Event</b>
1992	Incorporated as public limited company in the name and style of “V. R. Mathur Mass Communication Limited”
1995	Initial Public Offering of 40,00,000 shares at par listed at BSE, CSE & HSE
2003	Name of the Company changed to Gradiente Infotainment Limited and diversified into Entertainment business of Films and TV Serials production
2010	Commenced television serials production
2011	Release of Telugu Movie Title: Gud Morning
2015	Asia Pacific Award
2016	Launch of OTT Platform namely Gradiente Stream
2022	Commenced production of yet to be titled new age Telugu romance movie with star film director.
2024	Commenced production of movie titled "Abhaya" an Action Thriller Entertainment movie to be produced in Marathi, Telugu, Tamil and Hindi Languages

2024	Commenced production of “Encounter with fear” which is a multilingual web series with episodes of Haunted Beach, Haunted Resort, Haunted Tree, Spirit Calling
2025	Launch of Gradiente Business
2025	Launch of music company “Gradiente Music” which will expand work nationally and internationally and is available on 150 music platforms including Apple, Gaana.com, Saavn, Spotify, Amazon Music.

**Awards and Accreditations**

**1. Nandi Award**

Best Female Playback Singer Geeta Madhuri for the song “Yedhalona nadhi laaga kadhilina bhaavalu” from Gud Morning movie produced by “GRADIENTE INFOTAINMENT LIMITED” in the year 2012.

**2. APEA 2015 (Asia Pacific Entrepreneurship Award)**

Mr. Vimal Raj Mathur, Managing director of the Company has been awarded as winner of Entrepreneur of the year under promising Entrepreneur category

**3. Global Apex Awards & International Grandeur Awards 2025**

Mr. Vimal Raj Mathur, Managing director of the Company has been awarded as winner under Outstanding Leadership category

**Main Objects of the Company:**

1. To establish and carry on business of advertising consultants press and publicity agents in all its branches and as producers in all kinds of apparatus, plant and machinery employed by advertisers, consultants contractors and agents in the business of advertising.
2. To establish and run fully equipped art and processing studio or studios in one or more centres in India, for the production, distribution, purchase, sale or otherwise of films including T.V. and video films and to establish maintain a photographic studio or studios at any one or more centres for all branches of industrial and commercial publicity and design works and to purchase, hire or otherwise acquire appliances that may be required for the purpose of supply, sale distribution and deal in production, prints, pictures and other categories.
3. To carry on the business of both pre and post production, VFX, distribution or



exhibition of films and motion pictures and the running of theatres, cinemas, studios, and cinematographic shows and exhibitions.

4. To carry on in India or outside India or elsewhere the business to present, produce, arrange, manage, organize, conduct, sponsor, compose, edit, plan, design, exhibit, demonstrate, promote, operate, participate, collaborate and run at national and international level all sorts of shows and modeling, films, programmes of song, music, dance, film star, pop star, T.V. channels, entertainment web-sites and for the purpose to engage, book or hire artists, authors, story writers, musicians, models, performers, and other persons and agencies.
5. To provide on such terms as may seem expedient all or any of the management, secretarial, advertising, publicity, accountancy, merchandising, personal and social facilities and services required or used in connection with their professional engagements by artistes and others engaged in theatrical, film, radio, television entertainment or sporting activities.
6. To carry on business as traders and agents, suppliers and commission agents in relation to the content creation in any form or shape produced or supplied by any company or firm, association of persons, body (whether incorporated or not), government, semi government or any local authority.
7. To carry on the business of Computer Software and Hardware designing, development, customisation, implementation, maintenance, testing and benchmarking, designing, developing and dealing in computer softwares and hardwares and solutions, and to import, export, sell, purchase, distribute, host or otherwise deal in own and third party computer software packages, hardware packages, programs and solutions, and to provide internet / web based applications, services and solutions, provide or take up Information technology related assignments on sub-contracting basis, offering services on-site/ offsite or through development centers using owned /hired or third party infrastructure and equipment, providing solutions/ Packages/ services through applications services provider mode via internet or otherwise and to carry on the business of conducting trade & Commerce of all the activities pertaining to the services of Information Technology (IT) and Information Technology Enabled Services (ITeS) including its Computer Softwares and Hardwares, etc.
8. To undertake the business of advertising including booking of advertisements for clients in newspapers, magazines, television and other audio-visual, print medium and media and publicity, mass communication, consumer research, industrial and sociological research, market, research, graphic designing including product package and exhibition designing, photography for advertising, industrial and journalistic purpose, to set up, conduct and exploit business opportunities for outdoor advertising in general and to engage in the business of outdoor advertising media and signage and in particular large format spectacular displays, to manufacture and maintain media and signage products, to market media and signage products including advertising techniques and packaging, to carry out and engage in any other signage related business, to produce and distribute documentary and/or advertising films for any purpose, to manufacture, construct, prepare, compose, design, purchase or otherwise deal in and with advertising and



publicity devices, media or every verity and means or kind, to act as printers, publishers, distributors of any print and other publications and to render consultancy services and provide turnkey solutions in all types and kinds of advertising, publicity and related business.

9. To undertake the business of, and to work as consultants and on, advertising, publicity, public relations press relations and mass communication, all types of consumer market, industrial, sociological and advertising research, graphic designing including product packaging exhibition, designing, photography, photo type setting computerized desktop publish printing, litho work and manufacturing advertising objects, novelties, packaging and other advertising materials and to carry on business of advertisement and publicity agents and contractors in various ways and manners including outdoor and indoor, newspapers, magazines, books, screens, slides, walls, buses, railways, other transport vehicles and public places, audio visual display and to prepare, advice, manufacture and construct advertising devices and to publish or advertise the same through any media whatsoever.
10. To advise individuals, firms, companies, corporations and others anywhere in the world on best methods of advertising products, processes and services and to act as consultants and agents and to deal with newspapers, magazines, T.V., radio and other media on behalf of clients, to undertake advertising and promotional campaigns of all kinds on behalf of clients and to carry on any other business which may be usefully carried on with the business of the company.
11. To carry on business as business consultants, market research consultants, valuers and estate agents and to act as intermediaries in respect of sellers, purchasers and manufacturers.
12. To carry on business of commodity trading by way of (including commodity derivatives) broking, trading and hedging and to act as brokers and traders in all commodities and commodity derivatives and to provide the service for commodity related activities buy, sell, take hold deal in, convert, modify, add value, transfer or otherwise dispose of commodities and commodity derivatives.

**SUMMARY OF FINANCIAL INFORMATION**

<b>STATEMENT OF ASSETS AND LIABILITIES</b>			
<b>(Rs. In Lakhs)</b>			
<b>Particulars</b>	<b>31 March 2025</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	220.52	108.96	110.47
(b) Capital Work-In-progress	2344.38	2,344.38	2,059.81
(C) Intangible Assets Under Development	1,200.55	1,200.55	-
<b>(c) Financial assets</b>			
(i) Investments	7.65	0.00	0.90
(ii) Other financial assets	51.33	51.33	51.33
<b>Total non-current assets</b>	<b>3824.44</b>	<b>3,705.23</b>	<b>2,222.51</b>
<b>Current assets</b>			
<b>(a) Financial assets</b>			
(i) Trade receivables	3,430.17	1,307.85	695.20
(ii) Cash and cash equivalents	42.25	28.95	63.95
<b>(b) Other current assets</b>	26,603.12	2,721.72	839.58
<b>Total current assets</b>	<b>30,075.55</b>	<b>4,058.52</b>	<b>1,598.73</b>
<b>Total assets</b>	<b>33,899.98</b>	<b>7,763.74</b>	<b>3,821.25</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	33,240.00	8,421.17	3,022.50
(b) Other Equity	(2,219.01)	(2,257.10)	(932.13)
<b>Equity attributable to owners of Company</b>	<b>31,020.99</b>	<b>6,164.06</b>	<b>2,090.37</b>
Non - controlling interests			-
<b>Total equity</b>	<b>31,020.99</b>	<b>6,164.06</b>	<b>2,090.37</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings	812.22	1,030.32	385.95
(ii) Provisions	-	-	16.02
<b>Total non-current liabilities</b>	<b>812.22</b>	<b>1,030.32</b>	<b>401.97</b>
<b>Current liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings	1.06	1.54	39.85
(ii) Trade Payables			
Total outstanding dues of MSME			
Total O/s dues of creditors other than MSME	2,019.00	524.93	1,221.07
<b>(b) Other current liabilities</b>	10.46	5.22	55.97
<b>(c) Provisions</b>	36.26	37.67	12.02
<b>Total Current Liabilities</b>	<b>2,066.77</b>	<b>569.36</b>	<b>1,328.91</b>
<b>Total Equity and Liabilities</b>	<b>33,899.98</b>	<b>7,763.74</b>	<b>3,821.25</b>



<b>STATEMENT OF PROFIT AND LOSS</b>			
			(Rs in lakhs)
Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023
<b>A CONTINUING OPERATIONS</b>			
<b>1</b> Revenue from operations	2,128.19	911.42	91.30
<b>2</b> Other Income	0.55	0.91	0.00
<b>3 Total Revenue (1+2+3)</b>	<b>2,128.73</b>	<b>912.33</b>	<b>91.30</b>
<b>4 Expenses</b>			
(a) Cost of materials consumed	1,544.57	574.08	31.94
(b) Employee benefits expense	66.26	49.27	4.37
(c) Finance Costs	4.80	4.31	1.54
(d) Depreciation and amortization expense	37.16	11.32	34.05
(e) Other expenses	379.53	136.17	7.39
<b>Total Expenses (4)</b>	<b>2,032.32</b>	<b>775.15</b>	<b>79.29</b>
<b>5 Profit/(Loss) Before Exceptional items and Tax (3-4)</b>	<b>96.41</b>	<b>137.18</b>	<b>12.01</b>
<b>6 Exceptional Items</b>	0.00	0.00	0.00
<b>7 Profit/(Loss) Before Tax (5-6)</b>	96.41	137.18	12.01
<b>8 Tax expense</b>			
(a) Current tax	25.07	35.67	3.00
(b) Deferred tax	0.00	0.00	0.00
<b>9 Profit/(Loss) for the year from continuing operations (7-8) (after tax)</b>	<b>71.34</b>	<b>101.51</b>	<b>9.01</b>
<b>B DISCONTINUED OPERATIONS</b>			
<b>10</b> Profit/(Loss) from discontinued operations before tax	-	-	-
<b>11</b> Less: Tax expense of discontinued operations	-	-	-
<b>12 Profit/(Loss) from discontinued operations (10-11) (after tax)</b>	-	-	-
<b>13 Profit/(Loss) for the year (9+12)</b>	71.34	101.51	9.01
<b>14 Other comprehensive income (OCI)</b>			
<b>A</b> (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00
-Remeasurements of the defined benefit plans			
(ii) Tax on items that will not be reclassified to profit or loss	0.00	0.00	0.00



<b>B</b>	(i) Items that will be reclassified to profit or loss:	0.00	0.00	0.00
	-Deferred gains/(losses) on cash flow hedges			
	- Recycled to statement of profit & (loss) on closure of hedging arrangements			
	(ii) Tax on items that may be reclassified to profit or loss	0.00	0.00	0.00
	Items that may be reclassified subsequently to profit or loss	0.00	0.00	0.00
	<b>Total other comprehensive income/(loss) for the year, net of tax</b>	0.00	0.00	0.00
	<b>Total comprehensive income/ (loss) (A+B)</b>	0.00	0.00	0.00
<b>15</b>	<b>Total comprehensive Income/(loss) for the year (13+14)</b>	<b>71.34</b>	<b>101.51</b>	<b>9.01</b>
<b>16</b>	<b>Profit/(Loss) for the year attributable to:</b>			
	Owners of the Company	<b>71.34</b>	<b>101.51</b>	<b>9.01</b>
	Non-controlling Interests	0.00	0.00	0.00
	<b>Other comprehensive Income/(loss) for the year attributable to:</b>			
	Owners of the Company	0.00	0.00	0.00
	Non-controlling Interests	0.00	0.00	0.00
	<b>Total comprehensive Income/(loss) for the year attributable to:</b>			
	Owners of the Company	71.34	101.51	9.01
	Non-controlling Interests	0.00	0.00	0.00
	<b>Earnings per share:</b>			
	(a) Continuing Operations			
	(i) Basic	0.02	0.12	0.03
	(ii) Diluted	0.02	0.12	0.03
	(b) Discontinued Operations			
	(i) Basic	0.00	0.00	0.00
	(ii) Diluted	0.00	0.00	0.00
	(b) Total EPS (Continuing & Discontinued)			
	(i) Basic	0.02	0.12	0.03
	(ii) Diluted	0.02	0.12	0.03



<b>STATEMENT OF CASH FLOW</b>			
<b>(Rs in Lakhs)</b>			
<b>Particulars</b>	<b>31 March 2025</b>	<b>31 March 2024</b>	<b>31 March 2023</b>
<b>Cash Flows from Operating Activities</b>			
Net profit before tax	96.41	137.18	12.01
Adjustments for:			
Depreciation and amortization expense	37.16	11.32	34.05
Provision for doubtful debts/advances/ impairment			
Dividend Income			
Operating profit before working capital changes	<b>133.57</b>	<b>148.50</b>	<b>46.06</b>
Movements in Working Capital			
(Increase)/Decrease in Trade Receivables	(2,122.32)	(612.65)	(33.06)
(Increase)/Decrease in Other financial assets	-	-	(3.00)
(Increase)/Decrease in Inventories	-	-	-
(Increase)/Decrease in Other Current Assets	(133.39)	(1,882.12)	(4.72)
(Increase)/Decrease in Other Non Current Assets	(23,785.18)	(9.82)	
Increase/(Decrease) in Provisions	( 34.65)	9.62	9.50
Increase/(Decrease) in Short term Borrowings	( 218.57)	606.06	-
Increase/(Decrease) in Trade payables	1,486.88	(696.14)	(566.47)
Increase/(Decrease) in Other current liabilities	5.24	(50.75)	15.68
<b>Cash generated from operations</b>	<b>( 24,802.00)</b>	<b>(2,635.78)</b>	<b>(582.07)</b>
Interest received on Deposits			-
Direct Taxes Paid	( 25.07)	(35.67)	(3.00)
	<b>( 25.07)</b>	<b>(35.67)</b>	<b>(3.00)</b>
<b>Net Cash from operating activities (A)</b>	<b>( 24,693.50)</b>	<b>(2,522.95)</b>	<b>(539.01)</b>
<b>Cash flows from Investing Activities</b>			
Investment in Subsidiary	( 7.65)	0.90	-
Increase in Capital Work In Progress	( 38.82)	(284.57)	(69.68)
Increase in Fixed assets	-	-	(78.59)

Increase in Intangible Assets	-	(1,200.55)	-
Increase in Property, Plant and Equipments	( 65.55)	-	-
<b>Net Cash used in Investing Activities</b>	<b>( 112.02)</b>	<b>(1,484.22)</b>	<b>(148.27)</b>
<b>Cash flows from/(used in) Financing Activities</b>			
Proceeds from Long term borrowings			(198.70)
Repayment/(Proceeds) of/from Short-term borrowings			1.13
Increase in Share Capital/ Proceeds from Long term borrowings	24,818.83	5,398.67	770.76
Increase in Share Application Money	-	(1,426.50)	173.50
<b>Net Cash used in Financing Activities</b>	<b>24,818.83</b>	<b>3,972.17</b>	<b>746.69</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>13.31</b>	<b>(35.00)</b>	<b>59.40</b>
Cash and Cash equivalents at the beginning of the year	28.95	63.95	4.55
<b>Cash and Cash equivalents at the ending of the year (Refer Note 5.0)</b>	<b>42.25</b>	<b>28.95</b>	<b>63.95</b>



**SECTION IV**  
**GENERAL INFORMATION**

<b>S.No</b>	<b>Particulars</b>	<b>Particulars</b>
a	Name of the Company	Gradiante Infotainment Limited
b	Address of the Registered office	306, 3rd Floor, May Fair Gardens Banjara Hills, Road No 12, Hyderabad, Telangana, India, 500034
c	Address of the Corporate Office	508, 5 <sup>th</sup> Floor, Gowra FountainHead, HUDA Techno Enclave, Hitec City, Hyderabad, Telangana, 500081.
d	Website of the Company	<a href="http://www.gradientinfotainment.com">www.gradientinfotainment.com</a>
e	Contact details of the Company	040-65197777
f	Date of incorporation of the Company	02-06-1992
g	Names of regional stock exchange where listed — Years of listing	The Company is listed at The Calcutta Stock Exchange Limited  Year of listing — 1997
h	Signing with depositories — ISIN no.	The Company is having Demat connectivity with CDSL and NSDL and the ISIN is INE361K01017.
i	Name and contact details of compliance officer and Company Secretary	CS Manvi Gupta, Company Secretary & Compliance Officer Ph. No — +91 95503 90044 Email Id — <a href="mailto:gradientinfoitd@gmail.com">gradientinfoitd@gmail.com</a>
j	Email-id for Investor Grievances	<a href="mailto:shareholders@gradientinfotainment.com">shareholders@gradientinfotainment.com</a>
k	Statutory Auditors of the Company	M/s. Grandmark & Associates Chartered Accountants, Suite No:302, Level -3, Lumbini Amrutha Chambers, Banjara Hills Road No-3, Hyderabad, Telangana -500034 Email ID: <a href="mailto:vasanth@grandmarkca.com">vasanth@grandmarkca.com</a> Ph.No - 99632 28949
l	Name and Address of Registrar and Transfer Agents	Purva Sharegistry (India) Pvt. Ltd. Unit no. 9, Shiv Shakti Ind. Estt. J .R. Borichamarg, Lower Parel (E) Mumbai 400 011 Tel: 022-2301 6761/8261 E-Mail: <a href="mailto:Support@Purvashare.Com">Support@Purvashare.Com</a>

**Details of Delisting on Bombay Stock Exchange Ltd.**

In exercise of powers under the Delisting Guidelines issued by SEBI the Delisting Committee has delisted our Company with effect from Wednesday, January 14, 2004 and the trading in the securities were suspended for violation of listing agreement clauses for more than 5 years

**Eligibility Criterion**

The Company is submitting its Information Memorandum, containing information about itself, making disclosures in line with the disclosure requirement for public issues, as applicable, to NSE for making the said Information Memorandum available to public through their website viz. [www.nseindia.com](http://www.nseindia.com) and its website [www.gradientinfotainment.com](http://www.gradientinfotainment.com)

**Prohibition by SEBI**

The Company, its directors, its promoters, other companies promoted by the promoters and companies with which the company's directors are associated as directors have not been prohibited from accessing the capital markets under any order or direction passed by SEBI.

**Caution**

The Company accepts no responsibility for statements made otherwise than in the Information Memorandum or any other material issued by or at the instance of the Company and anyone placing reliance on any other source of information would be doing so at his or her own risk. All information shall be made available by the company to the public and investors at large and no selective or additional information would be available for a section of the investors in any manner.

**Filing**

Copies of Information Memorandum have been filed with NSE in due compliance.

**Listing**

Application for Direct Listing under RSE Route has been made to NSE for the Listing of 33,24,00,000 Equity Shares of Rs.10/- each.

**SECTION V**
**CAPITAL STRUCTURE OF THE COMPANY**
**1. Details of Increase in Authorized Equity Share Capital**

<b>Particulars of Increase/Modification</b>	<b>Number of Shares</b>	<b>Face Value (Rs.)</b>	<b>Date of Meeting</b>	<b>Meeting</b>
Rs. 35,00,000	3,50,000	10	On Incorporation	
Increase from Rs. 35,00,000 to Rs. 1,00,00,000	10,00,000	10	26 <sup>th</sup> April, 1994	EGM
Increase from Rs. 1,00,00,000 to Rs. 7,00,00,000	70,00,000	10	29 <sup>th</sup> July, 1995	EGM
Increase from Rs. 7,00,00,000 to Rs. 12,00,00,000	1,20,00,000	10	10 <sup>th</sup> January, 2011	EGM
Increase from Rs. 12,00,00,000 to Rs. 30,00,00,000	3,00,00,000	10	09 <sup>th</sup> May, 2011	EGM
Increase from Rs. 30,00,00,000 to Rs. 42,00,00,000	4,20,00,000	10	27 <sup>th</sup> December, 2022	EGM
Increase from Rs. 42,00,00,000 to Rs. 55,00,00,000	5,50,00,000	10	30 <sup>th</sup> September, 2023	AGM
Increase from Rs. 55,00,00,000 to Rs.85,00,00,000	8,50,00,000	10	04 <sup>th</sup> December, 2023	EGM
Increase from Rs. 85,00,00,000 to Rs.160,00,00,000	16,00,00,000	10	15 <sup>th</sup> July, 2024	EGM
Increase from Rs.160,00,00,000 to Rs.335,00,00,000	33,50,00,000	10	27 <sup>th</sup> November, 2024	EGM



**2. Equity Share Capital Build-up: Our existing Equity Share Capital has been subscribed and allotted as under:**

<b>Date of Allotment / Fully Paid-up</b>	<b>No. of Equity Shares</b>	<b>Face Value (Rs.)</b>	<b>Issue Price (Rs.)</b>	<b>Consideration</b>	<b>Remarks</b>	<b>Cumulative No. of Equity Shares</b>	<b>Cumulative Paid-up Capital (Rs.)</b>	<b>Cumulative Share Premium (Rs.)</b>
June 02, 1992	6,100	10	10	Cash	Subscription to MOA	6,100	61,000	Nil
July 31, 1992	48,000	10	10	Cash	Further allotment to Promoter group	54,100	5,41,000	Nil
July 31, 1992	1,70,000	10	10	Other than Cash	Further allotment to Promoter group against acquisition of proprietary concern	2,24,100	22,41,000	Nil
April 08, 1993	32,100	10	10	Cash	Further allotment to Promoter group	2,56,200	25,62,000	Nil
September 30, 1993	11,600	10	10	Cash	Further allotment to Promoter group	2,67,800	26,78,000	Nil
February 24, 1994	77,225	10	10	Cash	Further allotment to Promoter group	3,45,025	34,50,250	Nil
June 30, 1994	1,50,000	10	10	Cash	Further allotment to Promoter group	4,95,025	49,50,250	Nil
January 31, 1995	53,400	10	10	Cash	Further allotment to Promoter group	5,48,425	54,84,250	Nil
March 31, 1995	4,31,575	10	10	Cash	Further allotment to Promoter group	9,80,000	98,00,000	Nil
May 31, 1995	4,70,000	10	10	Cash	Further allotment to	14,50,000	1,45,00,000	Nil

					Promoter group			
June 23, 1995	3,70,400	10	10	Cash	Further allotment to Promoter group	18,20,400	1,82,04,000	Nil
July 23, 1995	8,38,200	10	10	Cash	Promoter contribution in the IPO	26,58,600	2,65,86,000	Nil
February 13, 1996	39,25,600	10	10	Cash	Allotment to Public in IPO	65,84,200	6,58,42,000	Nil
March 24, 2011	50,00,000	10	40	Cash	Preferential issue to promoters and others	1,15,84,200	11,58,42,000	15,00,000
June 10, 2011	1,15,84,200	10	--	Other than Cash	Bonus in the ratio of 1:1	2,31,68,400	23,16,84,000	3,41,58,000
January 2014	6,51,000			Buy Back	Buy Back	2,25,17,400	22,51,74,000	3,40,68,000
February 20, 2023	73,82,600	10	10	Cash and Other than Cash	Preferential issue to promoters and Non Promoters	2,99,00,000	29,90,00,000	2,76,48,000
March 02, 2023	3,25,000	10	10	Cash and Other than Cash	Preferential issue to promoters and Non Promoters	3,02,25,000	30,22,50,000	2,76,48,000
September 05, 2023	92,00,000	10	10	-	Conversion of warrants issued into equity shares	3,94,25,000	39,42,50,000	2,76,48,000
January 29, 2024	1,31,41,667	10	-	-	Bonus Issue	5,25,66,667	52,56,66,670	Nil
January 29, 2024	3,16,45,000	10	10	Cash and Other	Preferential issue to promoters and Non Promoters	8,42,11,667	84,21,16,670	Nil



				than Cash				
August 14, 2024	7,52,26,796	10	10	Cash and Othe r than Cash	Preferential issue to promoters and Non Promoters	15,94,38,463	1,59,43,84,63 0	Nil
December 10, 2024	17,29,61,537	10	10	Cash and Othe r than Cash	Preferential issue to promoters and Non Promoters	33,24,00,000	3,32,40,00,00 0	Nil

**3. AMENDMENTS TO MEMORANDUM OF ASSOCIATIONS**

<b>S.No</b>	<b>Date of shareholders Resolution</b>	<b>Nature of Amendment</b>
1.	26 <sup>th</sup> April, 1994	Increase from Rs. 35,00,000 to Rs. 1,00,00,000
2.	29 <sup>th</sup> July, 1995	Increase from Rs. 1,00,00,000 to Rs. 7,00,00,000
3.	30 <sup>th</sup> December, 2002	Change of Name of the Company
4.	10 <sup>th</sup> January, 2011	Increase from Rs. 7,00,00,000 to Rs. 12,00,00,000
5.	09 <sup>th</sup> May, 2011	Increase from Rs. 12,00,00,000 to Rs. 30,00,00,000
6.	27 <sup>th</sup> December, 2022	Increase from Rs. 30,00,00,000 to Rs. 42,00,00,000
7.	30 <sup>th</sup> September, 2023	Increase from Rs. 42,00,00,000 to Rs. 55,00,00,000
8.	04 <sup>th</sup> December, 2023	Increase from Rs. 55,00,00,000 to Rs.85,00,00,000
9.	04 <sup>th</sup> December, 2023	Alteration of Objects clause
10.	15 <sup>th</sup> July, 2024	Increase from Rs. 85,00,00,000 to Rs.160,00,00,000
11.	27 <sup>th</sup> November, 2024	Increase from Rs.160,00,00,000 to Rs.335,00,00,000



**SUMMARY OF SHAREHOLDING PATTERN AS ON 31<sup>ST</sup> MARCH, 2026**

Category (I)	Category of shareholder (II)	Nos. Of shareholders (III)	No. of fully paid up equity shares held (IV)	Shareholding as a % of total no. of shares	Number of Shares pledged or otherwise encumbered (XIII)		Number of equity shares held in dematerialized form (XIV)
					No. (a)	%	
(A)	Promoter & Promoter Group	7	70369162	21.17	1000000	1.42	70369162
(B)	Public	4183	262030838	78.83	-	-	261504938
(C)	Non Promoter-Non Public						
(C1)	<b>Shares underlying DRs</b>	-	-	-	-	-	-
(C2)	<b>Shares held by Employee Trusts</b>	-	-	-	-	-	-
	<b>Total</b>	<b>4190</b>	<b>332400000</b>	<b>100</b>	<b>1000000</b>	<b>0.30</b>	<b>331874100</b>

**Distribution of equity shareholding as on March 31, 2026 is as follows:**

Sr.No.	Category	No of Shareholders	% of Total Shareholder	No of Shares	% of Total Shareholding
1	1 to 100	1081	25.74	33691	0.01
2	101 to 200	433	10.31	65847	0.02
3	201 to 500	650	15.48	265215	0.08
4	501 to 1000	486	11.57	349934	0.11
5	1001 to 5000	754	17.96	1651054	0.5
6	5001 to 10000	243	5.79	1720170	0.52
7	10001 to 100000	397	9.45	14906006	4.48
8	100001 to Above	155	3.69	313408083	94.29
	<b>Total</b>	<b>4,066</b>	<b>100</b>	<b>3,32,40,00,000</b>	<b>100</b>

**Detailed shareholding pattern of the Company as on 31-03-2026**

Sr.	Category & Name of the Shareholders	Nos. Of share holders	Total nos. shares held	Shareholding as a % of total no. of shares	Number of equity shares held in dematerialized form (XIV)
<b>A</b>	<b>Statement showing shareholding pattern of the Promoter and Promoter Group</b>				
<b>(1)</b>	<b>Indian</b>				
(a)	Individuals/Hindu undivided Family	6	69365362	20.87	69365362
(b)	Central Government/ State Government(s)				
(c)	Financial Institutions/ Banks				
(d)	Any Other (specify)	1	1003800	0.30	1003800
	<b>Sub-Total (A)(1)</b>	7	70369162	21.17	70369162
<b>(2)</b>	<b>Foreign</b>				
(a)	Individuals (NonResident Individuals/ Foreign Individuals)	-	-	-	-
(b)	Government	-	-	-	-
(c)	Institutions	-	-	-	-
(d)	Foreign Portfolio Investor	-	-	-	-
(e)	Any Other (specify)	-	-	-	-
	<b>Sub-Total (A)(2)</b>	-	-	-	-
	<b>Total Shareholding of Promoter and Promoter Group (A)=(A)(1)+(A)(2)</b>	7	70369162	21.17	70369162
<b>B</b>	<b>Statement showing shareholding pattern of the Public shareholder</b>				
<b>(1)</b>	<b>Institutions (Domestic)</b>				
(a)	Mutual Funds	-	-	-	-
(b)	Venture Capital Funds	-	-	-	-
(c)	Alternate Investment Funds	-	-	-	-
(d)	Banks	-	-	-	-
(e)	Insurance Companies	-	-	-	-
(f)	Provident Funds/ Pension Funds	-	-	-	-



(g)	Asset reconstruction companies	-	-	-	-
(h)	Sovereign Wealth Funds	-	-	-	-
(i)	NBFCs registered with RBI	-	-	-	-
(j)	Other Financial Institutions	-	-	-	-
(k)	Any Other (specify)	-	-	-	-
<b>Sub-Total (B)(1)</b>			-	-	-
<b>(2)</b>	<b>Institutions (Foreign)</b>				
(a)	Foreign Direct Investment	-	-	-	-
(b)	Foreign Venture Capital Investors	-	-	-	-
(c)	Sovereign Wealth Funds	-	-	-	-
(d)	Foreign Portfolio Investors Category I	-	-	-	-
(e)	Foreign Portfolio Investors Category II	-	-	-	-
(f)	Overseas Depositories (holding DRs) (balancing figure)	-	-	-	-
(g)	Any Other (specify)	-	-	-	-
<b>Sub-Total (B)(2)</b>			-	-	-
<b>(3)</b>	<b>Central Government / State Government(s)</b>				
(a)	Central Government / President of India	-	-	-	-
(b)	State Government / Governor	-	-	-	-
(c)	Shareholding by Companies or Bodies Corporate where Central / State Government is a promoter	-	-	-	-
<b>Sub-Total (B)(3)</b>			-	-	-
<b>(4)</b>	<b>Non-institutions</b>				
(a)	Associate companies / Subsidiaries	-	-	-	-
(b)	Directors and their relatives (excluding independent directors and nominee directors)	-	-	-	-
(c)	Key Managerial Personnel	-	-	-	-
(d)	Relatives of promoters (other than 'immediate relatives' of promoters disclosed under 'Promoter and Promoter Group' category)	-	-	-	-
(e)	Trusts where any person belonging to 'Promoter and Promoter Group' category is 'trustee', 'beneficiary', or 'author of the trust'	-	-	-	-



(f)	Investor Education and Protection Fund (IEPF)	-	-	-	-
(g)	Resident Individuals holding nominal share capital up to Rs. 2 lakhs	3628	6084436	1.83	5608636
(h)	Resident Individuals holding nominal share capital in excess of Rs. 2 lakhs	444	212592451	63.96	212547451
(i)	Non Resident Indians (NRIs)	17	15374742	4.63	15374742
(j)	Foreign Nationals				
(k)	Foreign Companies				
(l)	Bodies Corporate	27	25025823	7.53	25021623
(m)	Any Other (specify)	67	2953386	0.89	2952486
<b>Sub-Total (B)(4)</b>		4183	262030838	78.53	261504938
<b>Total Public Shareholding (B)=(B)(1)+(B)(2)+(B)(3)+(B)(4)</b>		4183	262030838	78.53	261504938
	Details of the shareholders acting as persons in Concert for Public				
	Details of Shares which remain unclaimed for Public				
<b>C</b>	<b>Table IV - Statement showing shareholding pattern of the Non Promoter- Non Public shareholder</b>				
( 1 )	Custodian/DR Holder - Name of DR Holders (If Available)				
( 2 )	Employee Benefit Trust / Employee Welfare Trust under SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021				
<b>Total NonPromoter- Non Public Shareholding (C)= (C)(1)+(C)(2)</b>					
<b>Total ( A+B+C2 )</b>		4190	332400000	100.00	331874100
<b>Total (A+B+C )</b>		4190	332400000	100.00	331874100

**Details of persons holding more than 1% of the share capital**

<b>Name of shareholder</b>	<b>No. of shares held</b>	<b>%</b>
Ramaswamyreddy Pedinekaluva	5,29,00,000	15.91
Vimal Raj Mathur	3,24,45,298	9.76
Sunitee Raj	3,15,46,739	9.49
Ramaswamy Reddy Pedinekaluva	2,54,81,002	7.67
Mohana Rao Vadlamudi	2,29,99,998	6.92
Varanasi Hemalaha .	1,22,99,999	3.70
Orbit Global Softsol Private Limited	1,19,00,000	3.58
Enes Global Softek Private Limited	1,09,00,000	3.28
Umakanth Katta	86,00,000	2.59
Padmaja Akuthota	78,57,143	2.36
Jwala Narasimhaswamy Akuthota	71,42,857	2.15
Vattam Ramachandra Reddy	59,00,000	1.78
Guna Sekhar Reddy Varanasi	49,99,999	1.50
Seema Agarwal	41,77,972	1.26

**Details of Outstanding Convertible Instruments including Warrants Pending Conversion.**

Not Applicable

**Details of Group/Subsidiary companies, such as name of the company, the stock exchanges where they are listed and the market prices of their securities during the week preceding the date of application for listing on this Exchange.**

Our Company does not have any Group / Subsidiary Companies which are listed on any stock exchange

**Statement showing dividends and cash bonuses paid during the last 10 years or such shorter period as the company has been in existence.**

<b>Year</b>	<b>Rate %</b>	<b>Amount per share</b>	<b>Total Amount (Rs)</b>
2024-25 Final Dividend	0.10 %	Rs. 0.01/-	Rs. 33,24,000/-
2025-26 Interim Dividend	0.10 %	Rs. 0.01/-	Rs. 33,24,000/-

**Statement containing particulars of the dates of and parties to all material contracts, agreements (including agreements for technical advice and collaboration), concessions and similar other documents (except those entered into in the ordinary course of business carried on or intended to be carried on by the company) together with the brief description of terms, subject matter and general nature of the documents, if applicable.**

Not Applicable.

**Statement containing particulars of any commission, brokerage, discount or other special terms Including an option for the issue of any kind of securities granted to any person, if applicable.**

Not Applicable.

**SECTION VI**  
**ABOUT OUR COMPANY**  
**OUR BUSINESS**

**WHO WE ARE**

Gradiente Infotainment Limited has harnessed and fortified its professional energies steadily, adding substantially to its service portfolio with a plethora of value additions that combine business and financial communication, public relations, direct marketing and Web Media.

Gradiente is home to new-edge talent and the best in-house facilities that nurture and brew creativity, innovation and out-of-the-box thinking, without compromising on quality and delivery.

A complete dedication to client needs and expected outcomes drives us at every step, from strategy, concept to creation.

Gradiente Infotainment Ltd. is poised to be one of India's fastest growing entertainment networks and a house of entertainment which can offer multi-platform, multi-generational and multicultural brand experiences.

Gradiente will be touching the lives of people through its properties online, like general entertainment, movies, sports, youth, music and kids' genres and its programming mix. OTT platform, is budding to be one of India's most popular destinations for entertainment.

**VISION**

To be the most admired media & entertainment company by continuously entertaining and engaging the audience through sustained innovation.

**VALUES**

- **Listen:** We are curious to learn and equipped to apply. Our obsession with insights and priorities of consumers drives our business.
- **Think:** We create ideas and nurture them. We boldly experiment with the unknown and create value from the unexplored.
- **Innovate:** We know our potential and are aware of the expectations; each idea is executed with great care, innovation and seriousness.

**COMPANY OVERVIEW**

Our Company was originally incorporated on 02<sup>nd</sup> June, 1992 as a Public Limited Company as “V.R. Mathur Mass Communications Limited” vide Registration No. 014317 under the provisions of The Companies Act, 1956 with the Registrar of Companies, Andhra Pradesh.

Later the name of the Company was changed to “Gradiente Infotainment Limited” dated 09<sup>th</sup> January, 2003 and obtained the fresh certificate of incorporation consequent on change of name.

We initially started as an advertising agency managing local press advertisements and also designing of sales promotion material. Later on we are diversified into Production, Entertainment, Digital Marketing, IT & ITES, Trade etc.

At present, Our Company is a dynamic enterprise with multiple inter-connected business verticals related to Advertising, production house and event management, Digital Marketing, IT & ITES etc.

As can be seen above we have consistently expanded our scope of activities to include allied fields in our business model.



**LOCATION**

Our Company is located in Hyderabad, India's most vibrant city. The Registered office of our Company is situated at at 306, 3rd Floor, May Fair Gardens, Banjara Hills, Road No.12, Hyderabad, Telangana- 500 034 and corporate office at 508, 5th Floor, Gowra FountainHead, HUDA Techno Enclave, Hitec City, Hyderabad, Telangana, 500081.

**COMPETITIVE STRENGTHS****➤ Diversified business model**

Our Company has diversified business verticals encompassing advertising business, production business and event management business etc. As such we intend to grow these verticals in a structured manner.

**➤ One stop solution for communication needs**

We believe that we are among the few companies in India offering an entire gamut of services to our clients right from press advertising, outdoor advertising, corporate communications to event management activities, digital marketing etc

**➤ We are well supported by experienced Management and Key Management Personnel**

Our management are in this business of for more than 15 years. Their knowledge and experience in the field of advertising, marketing, media and entertainment etc and allied businesses have helped us to have long term relations with our customers and has also facilitated us to entrench with new customers.

**BUSINESS STRATEGY****➤ Innovation and Idea generation**

We believe that key factor to sustain, strengthen and succeed in our business, lies in our ability to innovate and devise new ideas improvise our existing offerings to our clients. Our continuous process of improvement helps deliver value with topmost quality to our customers, which are not presently satisfied by similar agencies.

**➤ Competitive Pricing**

To remain aggressive and have a good market share, we believe in offering competitive prices to our clients. This helps us to sustain the cut-throat competition and will eventually enable us to have a better position in terms of market-share.

**➤ Further our presence by entering into allied activities**

To further fuel our growth, we have plans to set up a digital studio, which shall be useful for our television serial production business. We also intend to set up a training Institute for imparting knowledge and skills in modelling and acting fields.

**SERVICES****1. PRODUCTION - ENTERTAINMENT**

We are engaged in the business of providing services and content for press advertising, ad films, corporate communications, outdoor advertising and event management. We also have a production house which produces movies and serials.

The entertainment division focus on Music videos, Movies for Theatrical Releases, Web-series for leading OTT Platforms, Production for southeast Asia's largest and most integrated media group in Indonesia "PT Global Mediacom TBK" etc.

Content production is the process of producing different types of material as per the target audience. A vast variety of material such as articles, blogs, podcasts, films, photos, infographics, etc., is a part of this category. In many businesses, content creation is essential for marketing, communication, and information broadcasting.

The process of creating content is dynamic and continuing. It becomes relevant for digital marketing, education, entertainment, developing brands, and many other areas where good communication is essential.

Today, creating interesting, pertinent, and useful content that draws in and holds the interest of a target audience is the aim of content production.

The content production usually consists of the following steps:

1. Pre-production
2. Production
3. Post-production

➤ **Movie, Music and Television serial production**

Television production has been a flagship activity with key programs slated for release across leading channels in the country. Our Company has teams that are engaged full-time in all aspects of Television program creation, talent engagement, story boarding plots, serial shooting and post production. There are marketing teams to engage advertisers and channel media planners for fixing the right slots for airing these programs

Music is an integral part of television program production and the scores, jingles that make these programs memorable are also a corollary activity for our creative and production teams.

With earlier expertise and experience in producing full length feature films, the company has plans to launch activity in feature film production in the burgeoning M&E industry landscape.

➤ **Event Management**

Events are critical to launching new products and services for clients ranging from manufacturing, entertainment, telecom, to apparel, Fashion shows, product road shows. audio launches, movie premieres, both on ground and online have taken a new relevance and prominence in the overcrowded market scenario, High impact, high visibility, high volume propaganda are the reasons why Event Management are a high-value focus area

**2. ADVERTISING**

➤ **Press Advertising**

Based on client requirements, we offer the complete range of advertising services ranging from creative strategy, branding, media planning to publishing of advertorials and ad campaigns across the print media landscape. We ensure that the message goes out through the right medium-be a national newspaper, a regional tabloid, a periodical, magazine or journal. We engage professionals to translate and publish print ads in all languages.

➤ **Designing of sales promotion material**

As part of the branding strategy, we also provide our clients, mainly from the retail and consumer goods businesses, in getting their message across via sales promotion materials like POP (Point of Purchase) displays, stand-outs, posters, billboards, banners and in-house direct marketing hand-outs, pin-ups and various other innovative artifacts.

➤ **Outdoor advertising solutions**

Outdoor advertising including hoardings, banners, electronic displays, unipole advertising, back-lit and spot-lit vinyl prints -is now a vast playing field with larger than the large format prints that broadcast key messages for long distances by day or by night. Moving media like buses, commercial transport vehicles - public or private have also become vehicles for communication, and our solutions encompass these diverse modes as well.

➤ **Corporate Communications**

The communication requirements of small, medium to large corporate houses across the country are no longer restricted to print and electronic media. A large chunk of collateral goes into internal communications, internal seminars, workshops, etc. Messaging to inspire and motivate employees is a predominant requirement and internal advertising is hence carried out via emailers, hard copy posters, standees, branded merchandise and apparel.

Identity, Branding and direct promotions are key to ensuring productivity, engagement and the right perception in employee bases across enterprises.

**Competition**

The market for advertising Services is both highly competitive and rapidly evolving. We primarily face competition from Indian advertising services companies as well as international advertising agencies which offer broad-based services. We anticipate this competition to grow as the demand for advertising services increases, with increase in complexity as well. We also expect additional companies to enter the Indian advertising space. For our production vertical, we face competition from other production houses, who produce movies, television serials ad-films. With corporatization, even Individual talents are entering the production space. There are several other event management firms managing and organizing events, with many players having local and national/international presence as well. We compete with the above on service quality, since we recognize that price alone cannot constitute sustainable competitive advantage

**Some of our Marketing Strategies are:**

- **Demonstrations:** We provide our customers with product demonstration & mock advertising strategies with a comparative study of competition products.
- **Timely Deliveries:** We follow the commitment given to our clients in terms of draft advertisement schedules for events management, television serial production, as timely delivery is the essence and one of our principles on which we continue our business along with dedication and commitment

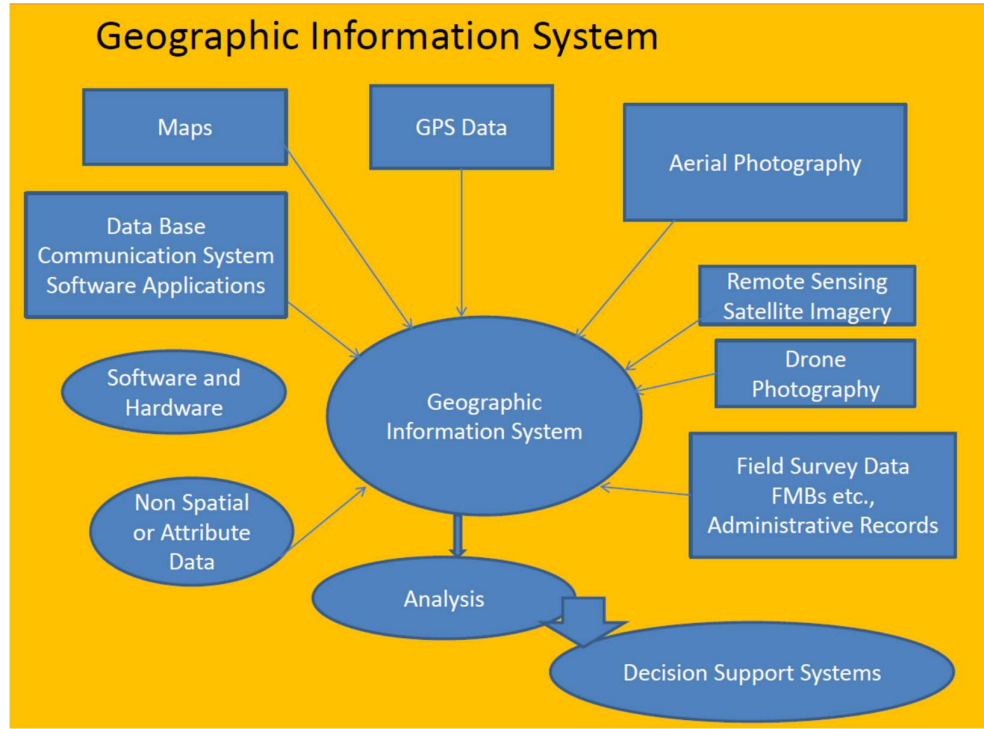
**3. DIGITAL MARKETING**

The Digital Marketing focuses on Website Development, SEO Services (Search Engine Optimization), SEM Services (Search Engine Marketing), PPC (Pay Per Click), Local Search Marketing Services, Content Marketing Services, Email Marketing Services, SMM (Social Media Marketing), Corporate Film Making.

The digital media industry has been significantly influenced by the evolving nature of media and marketing content. Digital media platforms leverage data analytics and artificial intelligence to personalize content based on user preferences and behaviour.

Moreover, there have been significant changes in distribution channels and marketing strategies. The industry is increasingly using social media platforms, influencer marketing, and online promotions to reach consumers, leading to digital media industry growth.

**4. ITES**



The Indian IT industry is sized at about 8% of the country’s GDP, along with being the largest contributor in total services exports. Indian tech industry revenue is expected to grow to USD 253.9 billion in FY24, according to NASSCOM with an incremental revenue of USD 9.3 billion over FY23. It is anticipated that India's export revenue from IT services (excluding hardware) will reach USD 199 billion in reported currency, representing a 3.3% increase over FY2023, and the domestic technology sector is expected to cross USD 54 billion, growing at 5.9% y-o-y. Just the ER&D industry made over 48% of the total export growth in income for FY2024.

Information Technology and Information Technology Services (IT/ITES) industry plays a key role by contributing in positioning the country as a preferred investment destination for global investors. The industry also creates large scale employment and generates significant export revenues. Emerging technologies and rise in demand for collaborative applications, application platforms, security software, system & service management software, and content workflow & management applications now offers an entire gamut of opportunities for top IT firms in India through cost-effectiveness, speedy deliveries, high reliability, great quality. Increasing digitisation and rise in demand for emerging technologies like 5G, Advanced Data Analytics, Artificial Intelligence, Cloud Computing, Cyber-Security, Robotics and Blockchain provide growth opportunities for Indian IT/ITeS firms.

**Some GIS Applications**

<p><b>•Urban Planning, Management &amp; Policy</b></p> <ul style="list-style-type: none"> <li>-Zoning, subdivision planning</li> <li>-Land acquisition</li> <li>-Economic development</li> <li>-Code enforcement</li> <li>-Housing renovation programs</li> <li>-Emergency response</li> <li>-Crime analysis</li> <li>-Tax assessment</li> </ul>	<p><b>•Civil Engineering/Utility</b></p> <ul style="list-style-type: none"> <li>-Locating underground facilities</li> <li>-Designing alignment for freeways, transit</li> <li>-Coordination of infrastructure maintenance</li> </ul>
<p><b>•Environmental Sciences</b></p> <ul style="list-style-type: none"> <li>-Monitoring environmental risk</li> <li>-Modeling storm water runoff</li> <li>-Management of watersheds, floodplains, wetlands, forests, aquifers</li> <li>-Environmental Impact Analysis</li> <li>-Hazardous or toxic facility siting</li> <li>-Groundwater modeling and contamination tracking</li> </ul>	<p><b>• Business</b></p> <ul style="list-style-type: none"> <li>-Demographic Analysis</li> <li>-Market Penetration/ Share Analysis</li> <li>-Site Selection</li> </ul> <p><b>•Education Administration</b></p> <ul style="list-style-type: none"> <li>- Attendance Area Maintenance</li> <li>- Enrollment Projections</li> <li>- School Bus Routing</li> </ul>
<p><b>•Political Science</b></p> <ul style="list-style-type: none"> <li>-Redistricting</li> <li>-Analysis of election results</li> <li>-Predictive modelling</li> </ul>	<p><b>•Real Estate</b></p> <ul style="list-style-type: none"> <li>-Neighborhood land prices</li> <li>-Traffic Impact Analysis</li> </ul> <p><b>•Health Care</b></p> <ul style="list-style-type: none"> <li>-Epidemiology</li> <li>- Needs Analysis</li> <li>- Service Inventory</li> </ul>

**Our GIS Projects:**

**Objective:** Creation of worldwide archive of ready-to-use maps and Geodata portfolio archive containing ready-to-use digital models contains 3D city maps, 2D and 2.5D maps for urban and regional planning around the world available with our principals.

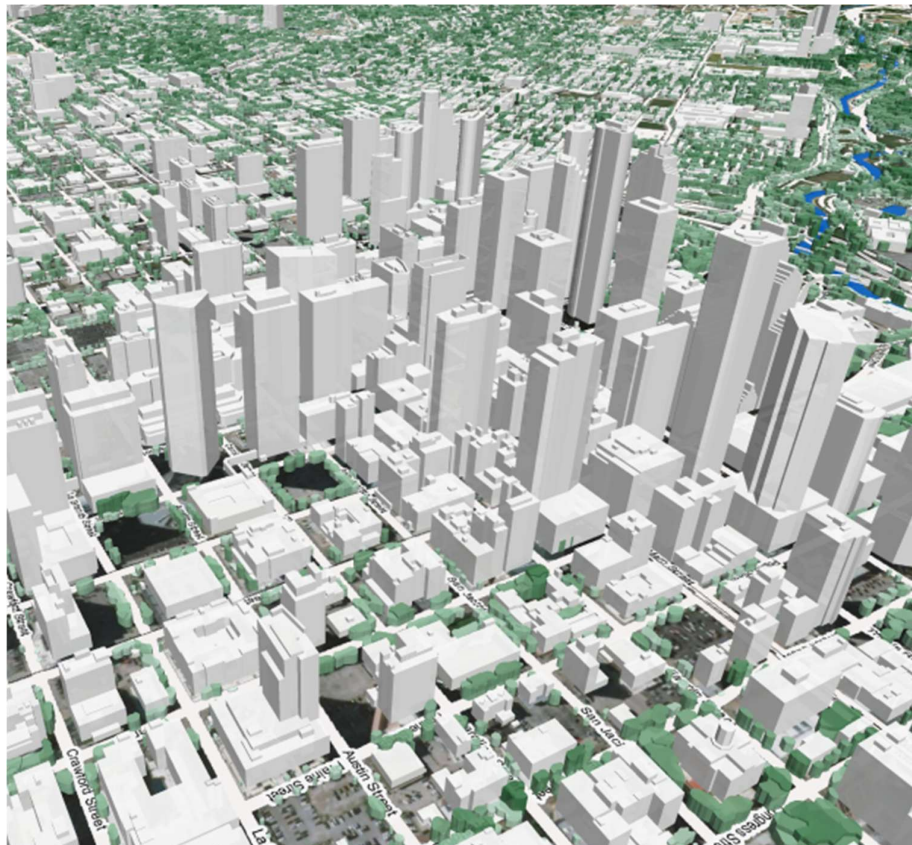
**3D City Maps**

**3D geodata sets for accurate 5G planning**

3D geodata are designed specifically for 5G network planning. 3D maps are produced as high-resolution data sets of 1m, 2m, or 5m resolution.

3D Models provide precise Digital Terrain Model and above-ground features such as buildings, vegetation, and engineering constructions. Highly-accurate 3D buildings and 3D tree polygons are essential for accurate RF planning in urban areas. Customers get precise and up-to-date 3D models of cities, regions and countries fitted to your purpose, territory and project requirements.

Our 3D models are compatible with all types of wave propagation models and can be delivered in any RF planning tools and GIS format – Atoll, Planet, Asset, ISC Telecom, Esri.shp etc.



### **3D Buildings & Trees**

#### **3D modelling of the urban environment**

- Accurate 3D buildings and vegetation data for telecom and multiple applications in urban planning, utility planning, and environmental management projects, supporting all major RF and GIS data formats.
- 3D Buildings and 3D Trees layers can be manufactured as separate vector datasets or delivered as part of 3D Model for RF-planning together with DTM, DSM, Clutter (LandUse) model, and basic vectors. Production of high-quality 3D geodata for cities, high-urbanized areas as well as countryside.
- 3D Buildings are produced as LoD 1.0/1.1, LoD 1.2/1.3 or LoD2 datasets providing a fitted-to-project level of details. 3D Trees represents detailed canopies outlines with assigned height attributes.
- Customers can access accurate 3D buildings and vegetation data as important components of multiple applications for urban planning, utility planning, and environmental management including solar energy assessments where the development of the pitched roofs is required.
- We undertake projects and data formats.

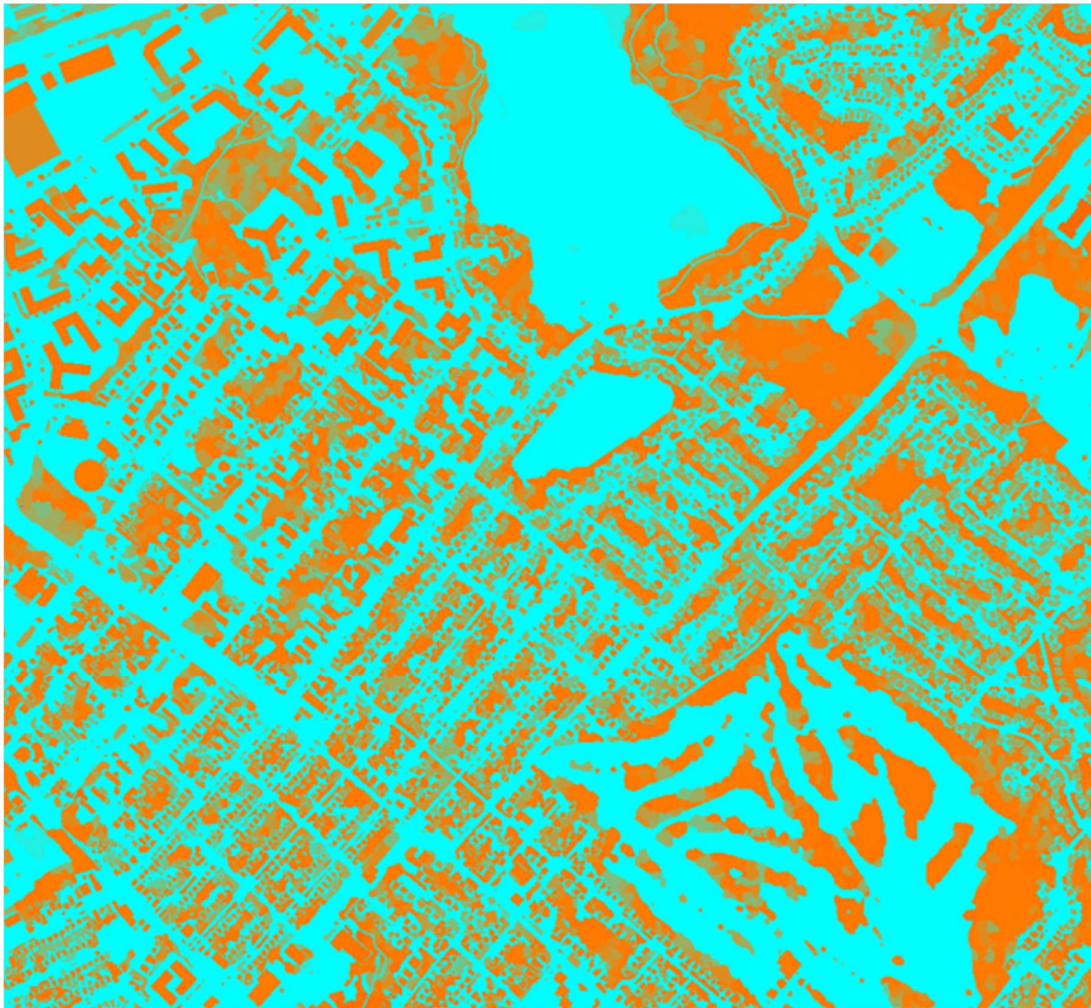




## **2.5D Models**

### **2.5D Models – budget solution for 5G planning in towns, villages and suburbs**

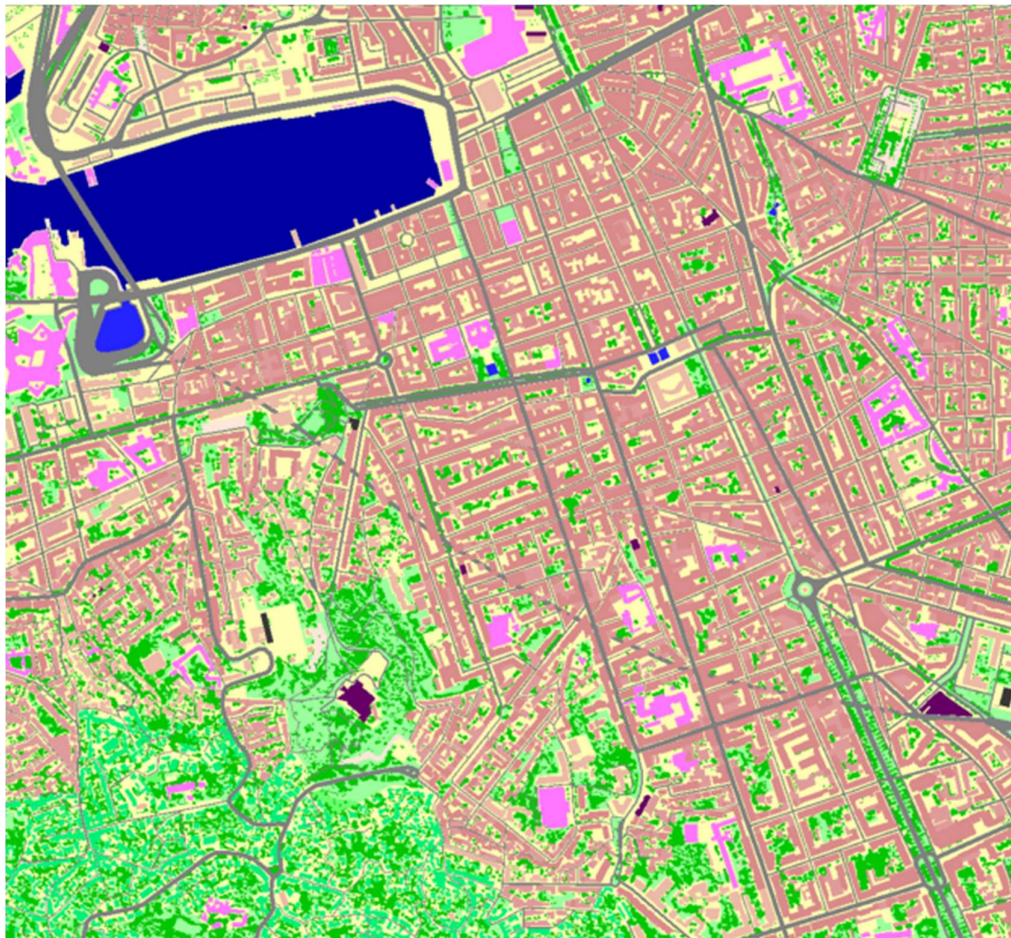
- 2.5D Models are developed as budget solution for 5G planning within large territories – metro areas, regions or entire country.
- 2.5D Models are developed for metropolitan areas where both man-made structures and vegetation impact wave propagation. It provides customers with almost the same data accuracy as 3D models together with cheaper prices due to using medium-resolution stereo images as sources. 2.5D maps include Digital Terrain Model (DTM), Clutter Model, and Basic Vectors like street/road networks. The additional layer CLUTTER HEIGHTS contains the height attribute of each clutter class in the matrix representation. 2.5D Models are usually produced in 5m resolution rarely – 10m resolution.
- We also offer 2.5D solutions for the entire coverage of populous countries.
- Our 2.5D geodata can be delivered in any RF planning tools format – Atoll, Planet, Asset, ISC Telecom etc.



## 2D Urban Models

### 2D Models for RF Design in urban and suburban areas

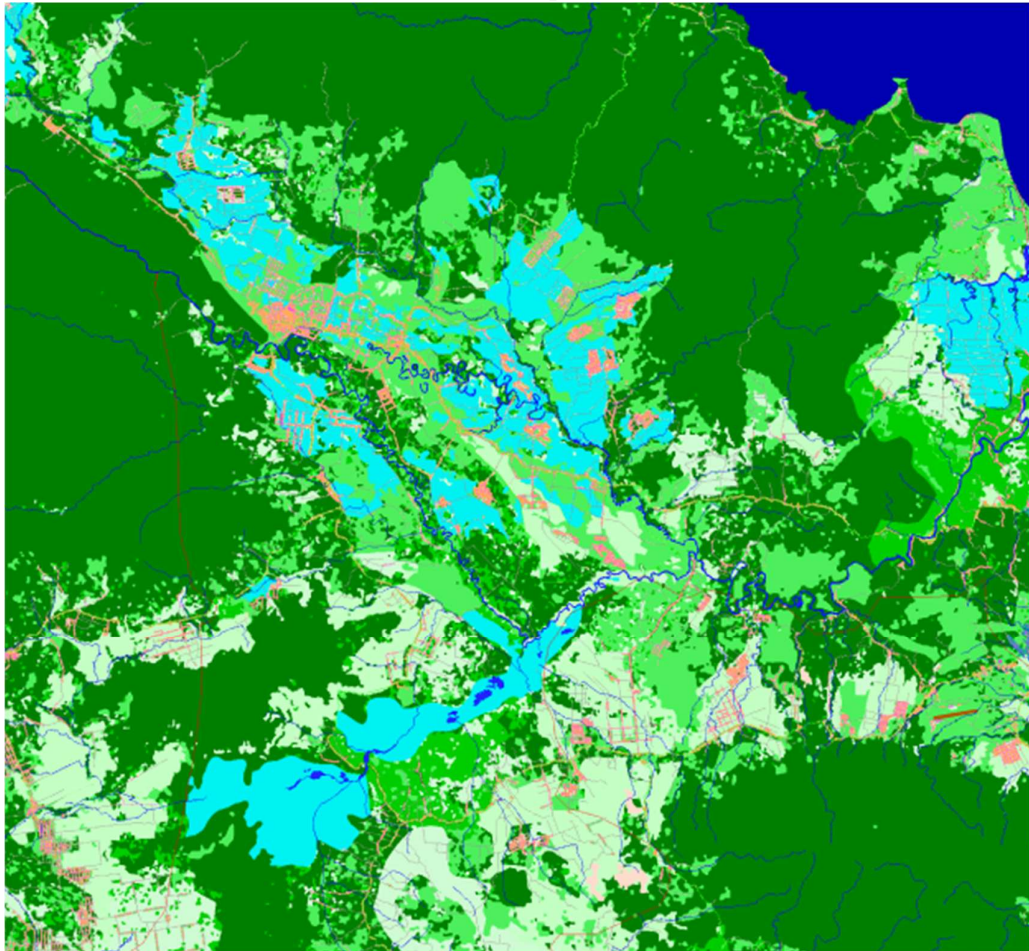
- 2D Urban Models are medium resolution databases used for 3G/4G/5G Networks Planning in cities, regions and urbanized territories.
- 2D Urban Models are medium resolution databases – usually 5m for suburbs and 10m for urbanized territories within large regions.
- 2D Urban Models are suitable for 3G/4G/5G Networks Planning in cities and regions with not very dense and uncomplicated buildings. 2D Urban maps include Digital Terrain Model (DTM), Clutter Model, and Basic Vectors like street/road networks. Population distribution model delivered upon request together with the usual layers provides a better representation of land use and density ratios of the different urban/city classes.
- 2D Urban Models can be integrated into REGIONAL MODEL or combined with 3D Models of the core city as part of the multiresolution project. Our 2D Urban Models can be delivered in any RF planning tools and GIS format – Atoll, Planet, Asset, ISC Telecom, Esri.shp etc.



### **Regional Models**

**Regional Models are medium-resolution databases for RF design over countrywide, regions or districts**

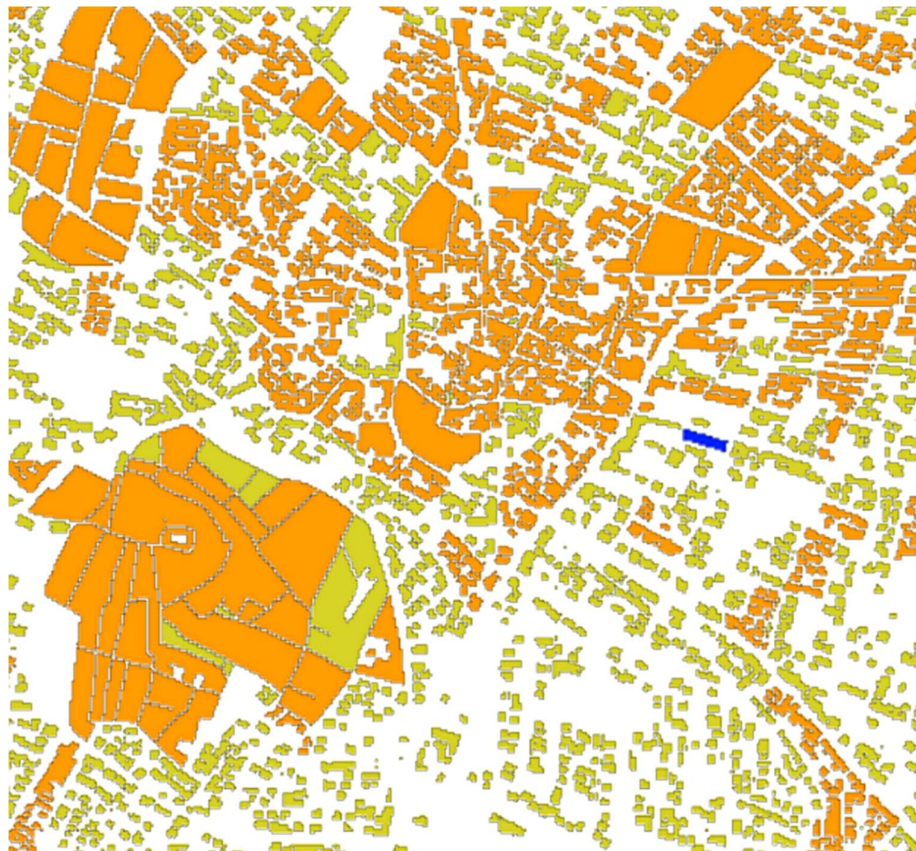
- Regional Models are medium-resolution databases for RF design. We produce the data for regional planning over the world as 5m,10, 20m and 30m resolution datasets.
- The best choice for 4G/5G rollout is 10m resolution regional model with an extended set of clutter classes, more detailed buildings' structure classification and type of vegetation layers, and 5-7m vertical accuracy in DTM.
- Other types of resolution are also available – 20m, 30m, or 50m – at the customer's choice.
- Regional maps include Digital Terrain Model (DTM), Clutter Model, and Basic Vectors. Population distribution model delivered upon request together with the usual layers provides a better representation of land use and density ratios of the different urban classes.
- Our Regional Models can be delivered in any RF planning tools and GIS format – Atoll, Planet, Asset, ISC Telecom, Esri.shp etc.



## **PopMaps**

**PopMaps (Population Distribution Model) is vital source data for network deploying, planning, and optimization**

- Population distribution model is the important source for network deploying and optimization. It provides a better representation of land use and density ratios of the different urban/city classes.
- To assess the market potential and priorities for new deployments;
- To define strategic customers coverage or critical areas;
- To demonstrate spectrum conditions have been achieved via population coverage;
- For capacity simulations for the planned network infrastructure;
- To determine network priorities;
- To build a nominal infrastructure budget.
- Population maps are delivered in the same resolution as your project. It enables to process values of population distribution with level of details from countrywide areas to separate cities: form 2m to 20m.
- Source data: Land Use Model (Clutter) – Administrative division- Population Census Data.
- Population Maps can be delivered separately or as part of other mapping products: Regional Models, 2D, 2.5D and 3D Models in any RF planning tools and GIS format.



## **Geospatial Data**

### **We produce a lot of Geodata in vector formats**

- They can be used separately or as a unique data set aimed at the projects of Urban and City planning, Environmental management, telecom etc.
- Our Geospatial Data include:
- Administrative Boundaries;
- Buildings and Built-up areas;
- Addresses;
- POI (Points of interest);;
- Names of geographical objects;
- Street-road networks;
- Railways;
- Engineering constructions;
- Public transportation networks;
- Terrain data;
- Hydrography and Vegetation;
- Postal code polygons;
- Land use data;
- Population data.
- Complete and accurate datasets are ready to use for 2500+ cities and 85+ countries in .shp or .tab formats. We meet requirements for new data production anywhere in the world.

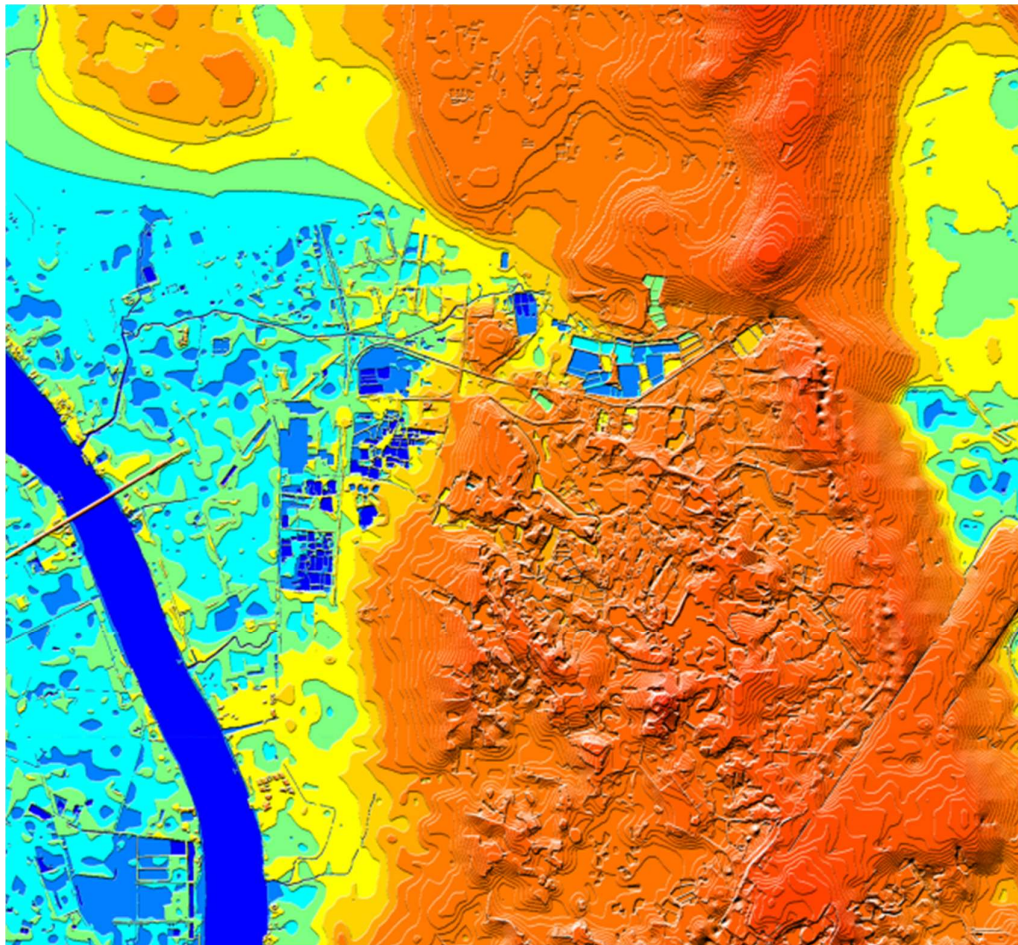




## **Elevation Models**

### **Digital representation of the earth's terrain**

- Digital elevation models are an important component of many geospatial projects – architecture, engineering, telecommunication, transport management, Natural Resource Mapping, etc.
- Depending on the aims of your project, the earth's surface can be represented as:
- Digital Terrain Model (DTM) – that is a ground surface;
- Digital Surface Model (DSM) – which includes ground surface, vegetation, and artificial objects;
- Digital Heights Model (DHM) – vegetation and man-made objects with heights attribute;
- Digital elevation data are available in stock for 85+ countries worldwide and can be produced for any other territory on request in any RF planning tools and GIS format.
- DTM, DSM, and DHM can be delivered separately or as part of other mapping products: including Regional Models, 2D, 2.5D, and 3D Models.



**Our operations:**

GIS Projects – For VISCOM a global company HQ out of Ukraine. BOO-MODE LLC USA, VUV International Limited, HK and CRISP Hong-Kong Limited

**Process:**

- Digital models generation including but not limited to vector data and attributive data capturing from satellite images.
- Technical requirements of vector datasets are given separately by customer.
- All necessary materials for fulfilling of works are given by customer over Internet means (FTP)
- Technical support is provided by way of consultations via e-mail, phone or Internet about any questions that are related to the delivered databases, in order to define, check and solve problems, which may occur while database use.
- Correction of possible mismatch of delivered data and Specification or errors, connected with data integrity are addressed within 10 (ten) calendar days of getting written notification from the Customer about finding of an error.
- The results of works are delivered to the customer in digital format over Internet means (FTP), according to the requirements.

**5. IT - PRE-LOADED SOFTWARE**

IT Pre-loaded Software with Hardware Exports through VUV International Limited, Hong-Kong, for US Fed ACP Programme.

Intelligent Tablet Terminal



- ☆ Octa Core Processor : fast computing and smooth operation
- ☆ G+G Touch Screen Metal Case : solid and durable touch sensitive
- ☆ FHD Screen : image clear and delicate

	T1	T1 PRO
CPU:	Octa Core SC9863A	Octa Core T610
LCM:	10.1" 1920*1200 FHD	10.1" 1920*1200 FHD
OS:	Android 12	Android 12
RAM:	2G/4G/6G	2G/4G/6G
ROM:	32GB/64G/128G	32GB/64G/128G
Camera:	2M+5M	5M+8M
Battery:	7100mAh/3.8V	7100mAh/3.8V
Wireless:	WiFi/BT/GPS	WiFi/BT/GPS
Network:	4G LTE	4G LTE
Speaker:	8Ω/1W Box*2	8Ω/1W Box*2
Interface:	Nano SIM Card/TF Card/USB Type C/ POGO PIN	Nano SIM Card/ TF Card/USB Type C/POGO PIN

## **SWOT ANALYSIS**

### **STRENGTHS:**

#### **MEDIA & ENTERTAINMENT**

1. Media and Entertainment is one of the most booming sectors in India due to its vast customer reach. The various segments of the Media and Entertainment industry like television and film industry have a large customer base.
2. Diverse Content Portfolio: The company may have a wide range of content offerings spanning movies, television shows, music, and digital content catering to the diverse tastes of the Indian audience.
3. The growing middle class with higher disposable income has become the strength of the Media and Entertainment industry.
4. Change in the lifestyle and spending patterns of the Indian masses on entertainment.
5. Technological innovations like online distribution channels, web-stores, multi- and mega-plexes are complementing the ongoing revolution and the growth of the sector.
6. Indian film industry is second largest in the world and the largest in terms of the films produced and tickets sold.
7. The low cost of production and high revenues ensure a good return on investment for Indian Media And Entertainment industry.
8. Growing Digital Presence: With the increasing penetration of digital platforms and internet users in India, a strong digital presence can provide the company with opportunities to reach a larger audience and monetize content through various digital channels.
9. Localized Content: A deep understanding of Indian culture and preferences allows the company to create localized content that resonates with the audience, giving it a competitive edge over global players.

### **DIGITAL MARKETING:**

10. Targeted Reach: Digital marketing allows businesses to target specific demographics, interests, and behaviors, increasing the efficiency of their marketing efforts.



11. **Cost-Effective:** Compared to traditional marketing channels like TV or print, digital marketing often offers a lower barrier to entry and allows for more precise budget allocation.
12. **Measurable Results:** Digital marketing platforms provide detailed analytics and metrics, enabling businesses to track the performance of their campaigns in real-time and make data-driven decisions.
13. **Flexibility and Agility:** Digital marketing campaigns can be quickly adjusted and optimized based on performance data, allowing businesses to adapt to market changes and trends more effectively.
14. **Global Reach:** With the internet, businesses can reach audiences around the world, breaking geographical barriers and expanding their market potential.

#### **ADVERTISEMENT**

15. **Reach and Visibility:** Advertising can effectively reach a wide audience through various channels like TV, radio, print, digital, etc.
16. **Brand Awareness:** It helps in building brand recognition and recall among the target audience.
17. **Creative Expression:** Advertising allows for creative expression, which can engage and captivate the audience.
18. **Measurable Results:** With modern analytics tools, the effectiveness of advertising campaigns can be measured in terms of reach, engagement, conversions, etc.
19. **Influence:** Well-crafted advertisements have the power to influence consumer behavior and purchasing decisions.

#### **IT HARDWARE & TRADE**

20. **Technological Innovation:** The IT hardware industry is driven by continuous innovation, leading to the development of faster, more powerful, and efficient hardware components and devices.
21. **Global Demand:** There is a consistently high global demand for IT hardware due to increasing digitization across industries, the proliferation of IoT devices, and the adoption of emerging technologies such as AI and cloud computing.



22. Established Market Players: There are several established market players with strong brand recognition and customer loyalty, which enables them to maintain market share and influence industry trends.
23. Supply Chain Efficiency: Many companies in the IT hardware industry have well-established supply chain networks, allowing them to efficiently manufacture, distribute, and deliver products to customers worldwide.

**ITES**

24. Cost-Effectiveness: ITES often involves outsourcing services to locations with lower labor costs, leading to significant cost savings for businesses.
25. Scalability: ITES operations can easily scale up or down based on demand, allowing businesses to adapt to changing market conditions efficiently.
26. Global Reach: ITES allows companies to provide services to clients globally, expanding their market reach beyond geographical boundaries.
27. Technological Advancements: ITES leverages cutting-edge technologies like AI, automation, and analytics to enhance service delivery, efficiency, and quality.

**WEAKNESSES:**

**MEDIA & ENTERTAINMENT**

1. The Media and Entertainment sector in India is highly fragmented.
2. Lack of cohesive production & distribution infrastructure, especially in the case of music industry.
3. The lack of efforts for media penetration in lower socio-economic classes, where the media penetration is low.
4. Piracy: Rampant piracy in India poses a significant threat to revenue streams, especially for content distributed through physical media or online platforms.
5. Infrastructure Challenges: Limited infrastructure in some regions may hinder distribution and access to content, particularly in rural areas with poor internet connectivity.
6. Regulatory Hurdles: The regulatory landscape in India can be complex and subject to frequent changes, leading to compliance challenges and uncertainties for the company.



7. Talent Retention: Retaining creative talent in a competitive market can be challenging, especially with the emergence of new platforms and competitors offering lucrative deals to artists and creators.

**DIGITAL MARKETING:**

8. Digital Noise: The online space is crowded with advertisements and content, making it challenging for businesses to cut through the noise and capture consumers' attention.
9. Technical Dependencies: Digital marketing relies heavily on technology platforms and tools, making businesses vulnerable to technical issues, changes in algorithms, or platform policies.
10. Skills and Expertise: Effective digital marketing requires specialized knowledge and skills in areas such as SEO, SEM, social media management, content creation, and analytics, which not all businesses may possess in-house.
11. Security Concerns: With the increasing use of digital platforms, businesses face risks related to data privacy, cybersecurity, and online fraud, which can undermine trust and reputation.
12. Constant Evolution: Digital marketing trends, algorithms, and platforms are constantly evolving, requiring businesses to stay updated and agile to remain competitive.

**ADVERTISEMENT**

13. Cost: Advertising expenses can be substantial, especially for popular channels like prime-time television or high-traffic digital platforms.
14. Clutter: In a saturated advertising environment, it can be challenging for ads to stand out and capture audience attention.
15. Ad Blindness: Consumers may develop ad blindness and consciously or subconsciously ignore advertisements.
16. Short-lived Impact: Some forms of advertising, like digital display ads, may have a short-lived impact due to their transient nature.
17. Negative Perception: Poorly executed or intrusive ads can create a negative perception of the brand among consumers.



**IT HARDWARE & TRADE**

18. Rapid Technological Obsolescence: IT hardware products have relatively short lifecycles due to rapid technological advancements, leading to the risk of inventory obsolescence and reduced profit margins.
19. Dependence on Global Supply Chains: The IT hardware industry relies heavily on global supply chains, making it vulnerable to disruptions such as natural disasters, geopolitical tensions, and trade restrictions.
20. High R&D Costs: Developing new hardware technologies requires significant investment in research and development, which can be a financial burden for smaller companies or startups competing with larger players.
21. Price Competition: Intense price competition in the IT hardware market can lead to margin pressures and commoditization of products, especially in segments with low differentiation.

**ITES**

22. Dependence on Technology: ITES is heavily reliant on technology infrastructure and platforms. Any disruptions or failures in technology can significantly impact service delivery.
23. Security Concerns: Given the sensitive nature of data handled in ITES, security breaches pose significant risks, including data theft, loss of credibility, and legal implications.
24. Talent Management: The industry faces challenges in recruiting and retaining skilled professionals due to high demand and competition, leading to talent shortages and increased employee turnover.
25. Regulatory Compliance: ITES companies must adhere to various regulatory frameworks, both domestic and international, which can be complex and constantly evolving, requiring substantial resources for compliance.

**OPPORTUNITIES AND THREATS**

**MEDIA & ENTERTAINMENT**

**OPPORTUNITIES**

1. The concept of crossover movies, such as Bend It Like Beckham has helped open up new doors to the crossover audience and offers immense potential for development
2. The increasing interest of the global investors in the sector.
3. The media penetration is poor among the poorer sections of the society, offering opportunities for expansion in the area.
4. The nascent stage of the new distribution channels offers an opportunity for development.
5. Rapid de-regulation in the Industry
6. Rise in the viewership and the advertising expenditure
7. Technological innovations like animations, multiplexes, etc and new distribution channels like mobiles and Internet have opened up the doors of new opportunities in the sector.
8. Digital Expansion: The rapid growth of digital platforms presents opportunities for the company to expand its reach and monetize content through subscription-based models, advertising, and partnerships with digital streaming platforms.
9. Regional Markets: India's diverse linguistic and cultural landscape offers opportunities to tap into regional markets by producing content in regional languages and catering to specific audience preferences.
10. Partnerships and Collaborations: Collaborating with local and international partners can help the company access new markets, technologies, and talent, facilitating growth and innovation.
11. Merchandising and Licensing: Capitalizing on popular content through merchandising, licensing, and franchising arrangements can generate additional revenue streams and enhance brand visibility.

**DIGITAL MARKETING:**

12. Personalization: Advances in data analytics and AI present opportunities for businesses to deliver more personalized and relevant marketing messages to their target audiences, enhancing engagement and conversion rates.



13. **Mobile Marketing:** The proliferation of smartphones and mobile devices opens up new avenues for reaching consumers on-the-go through mobile apps, SMS marketing, and location-based targeting.
14. **Emerging Technologies:** Innovations such as augmented reality (AR), virtual reality (VR), and voice search present new ways for businesses to engage with consumers and create immersive brand experiences.
15. **Content Marketing:** High-quality content continues to be a cornerstone of digital marketing, providing opportunities for businesses to establish thought leadership, build brand credibility, and drive organic traffic.
16. **E-commerce Integration:** The growth of e-commerce platforms and online marketplaces offers businesses opportunities to streamline the customer journey, from discovery to purchase, and capitalize on the increasing trend of online shopping.

#### **ADVERTISEMENT**

17. **Targeted Advertising:** Advances in data analytics allow for highly targeted advertising, reaching specific demographics or individuals with personalized messages.
18. **Emerging Channels:** New advertising channels like social media influencers, podcasts, and streaming platforms provide fresh opportunities to connect with audiences.
19. **Global Reach:** Digital advertising offers the potential for global reach, enabling brands to expand their market presence beyond geographical boundaries.
20. **Content Integration:** Brands can integrate advertising seamlessly into content through native advertising, sponsored content, and product placements.
21. **Interactive Ads:** Interactive and immersive advertising formats, such as augmented reality (AR) and virtual reality (VR), offer engaging experiences for consumers.

#### **IT HARDWARE & TRADE**

22. **Emerging Technologies:** The adoption of emerging technologies such as 5G, edge computing, and quantum computing presents opportunities for IT hardware companies to develop specialized products and solutions to meet evolving market demands.



23. IoT Growth: The proliferation of IoT devices across various industries creates opportunities for IT hardware companies to provide connectivity solutions, sensors, and other components to support IoT infrastructure.
24. Cloud Computing: The shift towards cloud computing services creates demand for specialized hardware components such as servers, storage devices, and networking equipment optimized for cloud environments.
25. E-commerce Expansion: The growth of e-commerce platforms provides IT hardware companies with new channels to reach customers directly, bypassing traditional distribution channels and reducing costs.

#### **ITES**

26. Market Expansion: The increasing global demand for IT-enabled services presents opportunities for ITES companies to expand into new markets and sectors.
27. Digital Transformation: The growing trend of digital transformation across industries creates a demand for ITES solutions to support businesses in adopting new technologies and optimizing processes.
28. Outsourcing Trends: As businesses seek to focus on core competencies, outsourcing non-core functions to specialized ITES providers presents growth opportunities for the industry.
29. Emerging Technologies: Advancements in technologies such as cloud computing, IoT, and blockchain open up new avenues for innovation and service offerings within the ITES sector.

#### **THREATS:**

##### **MEDIA & ENTERTAINMENT**

1. Piracy, violation of intellectual property rights pose a major treat to the Media And Entertainment companies.
2. Lack of quality content has emerged as a major concern because of the 'Quick-buck' route being followed in the industry.
3. With technological innovations taking place so rapidly, the media sector is facing considerable uncertainty about success in the marketplace.
4. The Media And Entertainment sector in India is highly fragmented.



5. Lack of cohesive production & distribution infrastructure, especially in the case of music industry.
6. The lack of efforts for media penetration in lower socio-economic classes, where the media penetration is low.
7. Intense Competition: The media and entertainment industry in India is highly competitive, with both domestic and international players vying for audience attention and market share.
8. Changing Consumer Behavior: Shifts in consumer preferences and consumption habits, such as the rise of OTT platforms and mobile entertainment, pose challenges for traditional media formats and distribution channels.
9. Economic Uncertainty: Economic downturns or fluctuations in disposable income levels can impact consumer spending on entertainment, advertising budgets, and overall industry growth.
10. Technological Disruption: Rapid advancements in technology, such as artificial intelligence, virtual reality, and augmented reality, can disrupt traditional content creation and distribution models, requiring the company to adapt quickly to stay competitive.

**DIGITAL MARKETING:**

11. Competition: The digital landscape is highly competitive, with businesses vying for consumers' attention and online market share, making it challenging for newcomers to establish their presence.
12. Ad Blocking: The widespread use of ad blockers poses a threat to digital advertising revenue streams, reducing the visibility and effectiveness of paid advertising campaigns.
13. Regulatory Changes: Changes in data privacy regulations, such as GDPR and CCPA, can impact how businesses collect, store, and use consumer data for digital marketing purposes, leading to compliance challenges and potential penalties.
14. Platform Dependency: Businesses that rely heavily on third-party platforms for their digital marketing efforts, such as social media or search engines, are vulnerable to changes in algorithms, policies, or disruptions in service.



15. Consumer Skepticism: Growing concerns about data privacy, online security, and the proliferation of fake news and misinformation can erode consumer trust in digital marketing channels, affecting brand perception and loyalty.

#### **ADVERTISEMENT**

16. Ad Blocking: The increasing use of ad-blocking software poses a threat to digital advertising revenue streams.
17. Regulatory Changes: Changes in advertising regulations or privacy laws can impact the way advertisers collect and use consumer data for targeting.
18. Competition: Competing brands vying for consumer attention in the same space can make it difficult to break through the clutter.
19. Consumer Skepticism: Growing consumer skepticism towards advertising messages can diminish trust in brands and their advertising.
20. Changing Media Consumption Habits: Shifts in media consumption habits, such as cord-cutting and ad-skipping, challenge traditional advertising models and require adaptation to new platforms and formats.

#### **IT HARDWARE & TRADE**

21. Cybersecurity Risks: The increasing frequency and sophistication of cyberattacks pose threats to IT hardware companies, as security vulnerabilities in hardware components can lead to data breaches and reputational damage.
22. Regulatory Compliance: Compliance with regulations such as data privacy laws and environmental standards can pose challenges for IT hardware companies, particularly those operating in multiple jurisdictions with varying regulatory requirements.
23. Trade Barriers: Trade tensions, tariffs, and import/export restrictions between countries can disrupt global supply chains and increase costs for IT hardware companies engaged in international trade.
24. Substitute Technologies: The emergence of alternative technologies, such as software-defined networking and virtualization, could reduce demand for traditional hardware components in certain market segments.

**ITES:**

25. Competition: Intense competition among ITES providers, including established players and emerging startups, can lead to price wars, margin pressures, and loss of market share.
26. Cybersecurity Risks: The increasing sophistication of cyber threats poses significant risks to ITES companies, including data breaches, ransomware attacks, and reputational damage.
27. Regulatory Changes: Changes in government regulations, especially regarding data privacy and security, can increase compliance costs and introduce operational challenges for ITES firms.
28. Geopolitical Factors: Political instability, trade tensions, and regulatory changes in key outsourcing destinations can disrupt operations and impact the cost-effectiveness of ITES services.



**OUR MANAGEMENT**

**DETAILS OF DIRECTORS AND THEIR OTHER DIRECTORSHIPS**

<b>Name</b>	<b>Designation</b>	<b>Age</b>	<b>Residential Address</b>	<b>DIN</b>	<b>Directorships in Other Entities</b>
Vimal Raj Mathur	Managing Director	67	H.No.7-1-215/a, Balkampet, Secunderabad -500016, Telangana	03138072	1. Gradiente Music Limited
Sudheep Raj Mathur	Director	52	2-1-349/421/A Mamtha Nagar Colony Nagole Hyderabad 500068	03138111	1. Gradiente Music Limited
Sunitee Raj	Director	65	7-1-215/A, Balkampet, Ameerpet, Hyderabad - 500016, Telangana	05223416	1. Gradiente Music Limited
Mohd Abdul Raof	Independent Director	65	8-1-363/105, Aditya Nagar Colony, Seven Tomes, Tolichowki, Himayatnagar, Hyderabad - 500029, Telangana	06670166	NIL
Nageshwar Rao Chitirala	Independent Director	65	6-1-68/3 Flat No 301 Sanman Devi Nilayamlutheran Church Lane Saifabad, Khairtabad Hyderabad 500004	02197018	1. Filatex Fashions Limited 2. V9 Broadcasting Private Limited
Balaji Doradla	Independent Director	66	8-3-163/R/83/Nava Shakti Prahalad Plaza Flat No 304 Road No 2 Rajeevnagar Hyderabad 500045	02076759	1. Divyadurga Realtors (India) Private Limited

**BRIEF PROFILE OF DIRECTORS****1. VIMAL RAJ MATHUR**

Mr. Vimal Raj Mathur, aged 67 years, is our Chairman and Managing Director of the Company. He is a visionary leader, creative entrepreneur, and strategic media architect with over three decades of excellence in the entertainment and communications industry. As the Chairman and Managing Director of Gradiente Infotainment Ltd, he has transformed the company into a diversified multimedia powerhouse, bridging traditional storytelling with next-generation platforms and international markets.

He is a postgraduate in Mass Communication from Osmania University and his professional journey began with international exposure at Grant Kenyon & Eckhaedt (GKE), where he developed deep expertise in global branding and integrated media solutions. He has been the architect of our Company's projects and expansion strategy. His unique ability to align marketing objectives with storytelling innovation helped position many early-stage brands into market leaders. His work in advertising laid the creative and operational foundation that later evolved into one of India's most agile and dynamic content enterprises.

**2. Sudheep Raj Mathur**

Mr. Sudheep Raj Mathur, aged 52 years, is Executive Director of the Company. He is a B. Com graduate. He has been actively involved in overseeing the day-to-day operations and ensuring efficient implementation of the company's business strategy. His leadership has been central to the company's operational excellence and customer-centric approach.

**3. Sunitee Raj**

Mrs. Sunitee Raj, aged 65 years, is Non-executive Director of the Company. She is a graduate of Master of Science (M.Sc) and a Bachelor of Education (B.Ed) degree.

Her leadership philosophy is rooted in collaboration, cultural innovation, and sustainable growth. She has cultivated a corporate culture that emphasizes talent development, strategic foresight, and global engagement - making Gradiente a forward-thinking organization aligned with the future of entertainment.

**4. Nageshwara Rao Chitirala**

Mr. Nageshwara Rao Chitirala, aged 65 years, is Independent Director of Our Company. He is a B.Com graduate and Ex-Government servant in Directorate of Oil Seeds Research (ICAR), Ministry of Agriculture., Rajendranagar, Hyderabad.



He was a Special Invitee of NITI Aayog, GOI and State Level Bankers' Committee (SLBC), A.P. & T.S and also a great philanthropist and his leadership skills will help the company in strengthening.

**5. Balaji Doradla**

Mr. Balaji Doradla, aged 66 years, is Independent Director of Our Company. He is a B.Com and MBA graduate and had experienced in working with apollo hospitals group for 25 years and Aditya Birla money for two years and with Muthoot securities for two years.

He enriched experience in the various Financial Institutions would help the Company to prosper in the industry by maintaining financial discipline.

**6. Mohammed Abdul Raof**

Mr. Mohammed Abdul Raof, aged 65 years, is Independent Director of Our Company. He is B.Com graduate and had experience in the Media and Entertainment Industry. His vast experience would help to strengthen the Company.



## **CORPORATE GOVERNANCE**

### **1. COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE**

Your company strongly believes in the principles of corporate governance and hence has been continuously making efforts to implement and follow in the conduct of its affairs.

### **2. BOARD OF DIRECTORS**

Your Company has a balanced mix of Executive and Non-Executive Directors during the year. The composition of the Board is being broadened to represent a blend of professionals from various backgrounds which will further enable the Board to discharge its responsibilities more efficiently and provide effective leadership by taking the Company's business to achieve the goals in future.

The Chairman of the Board is Mr. Vimal Raj Mathur and at least half of the Board was Independent Directors and therefore the composition of the Board is in compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

#### **(a) Composition and Category of Directors**

The Board of Directors had an optimum combination of Executive and Non-Executive Directors and had one women Director and not less than fifty percent of the Board members are Non-Executive and Independent Directors. At this year end the Board composition consisted of Six (6) Directors comprising two Executive Directors, one Non-Executive Director and three Independent Directors.

#### **Executive Directors**

Mr. Vimal Raj Mathur

Mr. Sudheep Raj Mathur

#### **Non-Executive - Non Independent Director**

Mrs. Sunitee Raj

#### **Non-Executive - Independent Director**

Mr. Abdul Raof

Mr. Nageshwara Rao Chitirala

Mr. Balaji Doradla

#### **Notes:**

- 1) Number of Directorships held in other companies includes all companies, whether listed or unlisted and excludes Foreign Companies, other Bodies Corporate and professional bodies. The limits on the Directorships of Independent Directors and Executive Directors are within the permissible limits.
- 2) The necessary disclosures regarding change in the Committee positions, if any, have been made by all the directors during the year under review. None of the Directors is a member of more than 10 committees or Chairman of more than 5 committees across



- all Indian Companies
- 3) Independent Director means a Non-Executive Director, who fulfils the criteria as laid down in Section 149 (3) of the Companies Act, 2013.
  - 4) The Company has issued formal letter of appointment to its Independent Directors. The maximum tenure of Independent Directors is in accordance with the Companies Act, 2013.
  - 5) As per Schedule IV of the Companies Act, 2013 (Act“) mandates Independent Directors of a Company will at least one separate meeting in a year without the presence of non-independent directors and members of management.
  - 6) In the said Meetings the Independent Directors review the matters as stipulated in the SEBI (Listing obligations and disclosure requirements) Regulations 2015 and action items, if any, are communicated and tracked to closure to the satisfaction of the independent directors..

The calendar of Board meetings is decided in consultation with the Board and the schedule of such meetings is communicated to all Directors well in advance. Generally, the Board Meetings are held at the registered office of your Company is situated. The agenda for the Board Meeting includes applicable matters and agenda matters as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is generally circulated few days prior to the date of the Meeting and includes detailed notes on the items to be discussed at the meeting to enable the Directors to take informed decisions.

Members of the Board and key executives, disclose to the Board whether they, directly, indirectly or on behalf of third parties, have a material interest in any transaction or matter directly affecting the Company. The Board and key executives also conduct themselves so as to meet the expectations of operational transparency to stakeholders while at the same time maintaining the confidentiality of information in order to foster a culture for good decision making.

**The Board has constituted the following Committees and each Committee has their terms of reference as a Charter.**

The Chairman of each Committee along with the other Members of the Committee and if required other Members of the Board, decide the agenda, frequency and the duration of each meeting of that Committee. Currently, the Board has at the end of the year three Committees:

- (i) Audit Committee;
- (ii) Nomination and Remuneration Committee
- (iii) Stakeholders Relationship Committee

#### **I. THE AUDIT COMMITTEE**

**The Audit Committee reports to the Board and is primarily responsible for:**

1. Overseeing of the Company’s financial reporting process and the disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible.



2. Recommending to the Board, the appointment, re-appointment, the replacement or removal of the Auditor (financial) and fixing of audit fees & Approval of payment to Auditors (financial) for any other services rendered by them.
3. Reviewing, with the management, the annual financial statements and auditor's and director's report thereon be for submission to the Board for approval.
4. Reviewing, with the management, the quarterly financial statements before submission to the Board for approval.
5. Valuation of undertakings or assets of the Company, wherever it is necessary.
6. Evaluation of internal financial controls and risk management systems.
7. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
8. Discussion with internal auditors on any significant findings and follow up there on.
9. Discussion with Auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
10. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

The Audit Committee consists of Three Directors, as per the details given below. All Members are financially literate and have the required accounting and financial management expertise.

**The composition of the Audit Committee is given below:**

<b>S.N</b>	<b>Name of the Committee member</b>	<b>Designation</b>
1	Balaji Doradla	Chairman
2	Mohd Abdul Raof	Member
3	Nageshwara Rao Chitirala	Member

**II. NOMINATION AND REMUNERATION COMMITTEE**

The Nomination and Remuneration Committee is primarily responsible to Identify potential candidates to become Board Members.

1. Recommending nominees to various Committees of the Board.
2. Ensuring that appropriate procedures are in place to assess Board’s effectiveness.
3. Developing an annual evaluation process of the Board and its Committees.
4. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the Directors, Key Managerial Personnel and other employees;
5. Formulation of criteria for evaluation of Independent Directors and the Board;
6. Devising a policy on Board diversity;
7. Assist the Board in ensuring that affordable, fair and effective compensation philosophy and policies are implemented;
8. Approve and make recommendations to the Board in respect of salary structure and actual compensation (inclusive of performance-based incentives and benefits) of the Executive Directors, including the Chief Executive Officer;
9. Review and approve the overall budgetary increment proposals for annual increase of compensation and benefits for the employees;
10. Review and approve any disclosures in the annual report or elsewhere in respect of compensation policies or Directors’ compensation;
11. Any other matter referred to the Remuneration Committee by the Board of Directors of the Company.
12. Nomination and Remuneration Committee - salary, benefits, perquisites and allowances (fixed component) and performance incentives, commission (variable component) to its Chairman, Managing Director and other Executive Directors.

**The composition of the Nomination and Remuneration Committee is given below:**

<b>S.N</b>	<b>Name of the Committee member</b>	<b>Designation</b>
1	Mohd Abdul Raof	Chairman
2	Balaji Doradla	Member
3	Nageshwara Rao Chitirala	Member

**III. STAKEHOLDER RELATIONSHIP COMMITTEE (SHAREHOLDERS /INVESTOR GRIEVANCE AND SHARE TRANSFER COMMITTEE):**

The Shareholders/Investors Grievance Committee was constituted to look into the redressing of Shareholders and Investors complaints concerning transfer of shares, non-receipt of Annual Reports, and non-receipt of Dividend and other allied complaints.

To approve, transfer, transmission, and issue of duplicate / fresh share certificate(s)

- Consolidate and sub-division of share certificates etc.
- To redress, approve and dispose off any, other complaints, transactions and requests etc., received from any shareholder of the company and investor in general.

The Board has delegated the power to process the transfer and transmission of shares to the Registrar and Share Transfer Agents, who process share transfers within a week of lodgement in the case of shares held in physical form.

**The composition of the Stakeholder Relationship Committee is given below:**

S.N	Name of the Committee member	Designation
1	Nageshwara Rao Chitirala	Chairman
2	Mohd Abdul Raof	Member
3	Balaji Doradla	Member

The Compliance Officer monitors the share transfer process and reports to the Company’s Board in each meeting and the said Officer also directly liaises with the authorities such as SEBI, Stock Exchanges, ROC etc., and investors with respect to implementation of various clauses, rules, regulations and other directives of such authorities and investor service & complaints related matter.

There is no share transfer pending for more than 15 days.

Your Company has a designated e-mail ID, [shareholders@gradientinfotainment.com](mailto:shareholders@gradientinfotainment.com) for the redressal of any Stakeholders’ related grievances exclusively for the purpose of registering complaints by Members/stakeholders. Your Company has also displayed the said email ID under the investors section at its website, and other relevant details prominently for creating investor/ stakeholder awareness. Your Company maintains a functional website containing necessary information about the Company e.g. details of its business, financial information, shareholding pattern, compliance with corporate governance, contact information of the designated officials of the Company and the contents of the said website are updated at any given point of time as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and as per the requirements of the Companies Act, 2013.

**OUR PROMOTERS**

As on the date of this Direct Listing Application under RSE Route, our Promoters' shareholding in our Company is as follows:

<b>Sr.No</b>	<b>Name of the Promoter</b>	<b>No. of Equity Shares</b>	<b>Percentage to total shares</b>
1	Vimal Raj Mathur	3,24,45,298	9.761
2	Sunitee Raj	3,15,46,739	9.491
3	Vineet Raj Mathur	27,19,173	0.818
4	Anusha Mathur	13,79,953	0.415
5	Sudheep Raj Mathur	12,07,533	0.363
6	Kunal Raj Mathur	66,666	0.020
7	Gradiente Impex Pvt Ltd	10,03,800	0.302
	<b>TOTAL</b>	<b>7,03,69,162</b>	<b>21.170</b>

**Details of our Promoters**

**1. VIMAL RAJ MATHUR**

Mr. Vimal Raj Mathur, aged 67 years, is our promoter and Chairman and Managing Director of the Company. He is a visionary leader, creative entrepreneur, and strategic media architect with over three decades of excellence in the entertainment and communications industry. As the Chairman and Managing Director of Gradiente Infotainment Ltd, he has transformed the company into a diversified multimedia powerhouse, bridging traditional storytelling with next-generation platforms and international markets.

He is a postgraduate in Mass Communication from Osmania University and his professional journey began with international exposure at Grant Kenyon & Eckhaedt (GKE), where he developed deep expertise in global branding and integrated media solutions. He has been the architect of our Company's projects and expansion strategy. His unique ability to align marketing objectives with storytelling innovation helped position many early-stage brands into market leaders. His work in advertising laid the creative and operational foundation that later evolved into one of India's most agile and dynamic content enterprises.

**Brief details of Vimal Raj Mathur :**

<b>Particulars</b>	<b>Details</b>
Name	Vimal Raj Mathur
Permanent Account Number	AIDPM9858P
Date of Birth	10-05-1958
Address	7-1-215/A Balkampet, Ameerpet Secunderabad Telangana 500016

**2. Sunitee Raj**

Mrs. Sunitee Raj, aged 65 years, is our Promoter and Non-executive Director of the Company. She is a graduate of Master of Science (M.Sc) and a Bachelor of Education (B.Ed) degree.

Her leadership philosophy is rooted in collaboration, cultural innovation, and sustainable growth. She has cultivated a corporate culture that emphasizes talent development, strategic foresight, and global engagement - making Gradiente a forward-thinking organization aligned with the future of entertainment.

**Brief details of Sunitee Raj:**

<b>Particulars</b>	<b>Details</b>
Name	Sunitee Raj
Permanent Account Number	AESPR0948E
Date of Birth	07-11-1960
Address	7-1-215/A Balkampet,Ameerpet Secunderabad Telangana 500016

**3. Vineet Raj Mathur**

Mr. Vineet Raj Mathur, aged 38 years is a promoter of our Company. He holds a Master of Business Administration (MBA) degree. He have an adequate experience in the business activities undertaken by our Company.

He have successfully steered the company through various phases of development, establishing a robust vision and scaling the business in a sustainable manner. His vision and complementary skill sets continue to drive the company's long-term strategy and corporate governance standards.

**Brief details of Vineet Raj Mathur:**

<b>Particulars</b>	<b>Details</b>
Name	Vineet Raj Mathur
Permanent Account Number	BAHPM1845F
Date of Birth	30-01-1987
Address	7-1-215/A Balkampet,Ameerpet Secunderabad Telangana 500016

**4. Sudheep Raj Mathur**

Mr. Sudheep Raj Mathur, aged 52 years, is our Promoter and Executive Director of the Company. He is a B. Com graduate. He has been actively involved in overseeing the day-to-day operations and ensuring efficient implementation of the company's business strategy.

His leadership has been central to the company’s operational excellence and customer-centric approach.

**Brief details of Sudheep Raj Mathur:**

<b>Particulars</b>	<b>Details</b>
Name	Sudheep Raj Mathur
Permanent Account Number	BIWPS4810B
Date of Birth	10-11-1973
Address	2-1-349/421/A Mamtha Nagar Colony Nagole Hyderabad 500068

**5. ANUSHA MATHUR**

Mrs. Anusha Mathur, aged 34 years is the promoter of our Company. She holds a Master of Technology degree.

**Brief details of Anusha Mathur:**

<b>Particulars</b>	<b>Details</b>
Name	Anusha Mathur
Permanent Account Number	CJEPM9025Q
Date of Birth	10-11-1991
Address	7-1-215/A Balkampet,Ameerpet Secunderabad 500016

**6. KUNAL RAJ MATHUR**

Mr. Kunal Raj Mathur, aged 43 years is the promoter of our Company. He holds a graduate degree and brings several years of experience in the entertainment industry.

**Brief details of Kunal Raj Mathur:**

<b>Particulars</b>	<b>Details</b>
Name	Kunal Raj Mathur
Permanent Account Number	ANSPM7714L
Date of Birth	18-10-1982
Address	7-1-216/2/1 D K Road Balkampet,Hyderabad 500016



**SECTION VII**

**OUTSTANDING LITIGATION & MATERIAL DEVELOPMENT**

There are no outstanding or pending litigation, suit, criminal or civil prosecution, proceeding or tax liabilities against our Company, Promoters, Directors, Promoter Group Companies that would have a material adverse effect on our business and there are no defaults, non-payment or overdue of statutory dues, institutional/ bank dues that would have a material adverse effect on our business.

**MATERIAL DEVELOPMENTS**

There have not arisen, since the date of the last financial statements disclosed in this Information Memorandum, any circumstances which materially and adversely affect or are likely to affect the performance and prospects of the Company in any manner.

**SECTION VIII  
DECLARATION**

All relevant provisions of the Companies Act, 2013 and Companies Act, 1956 (to the extent applicable) and all the legal requirements connected with the Direct Listing as also the guidelines, instructions etc. issued by SEBI. Government and any other competent authority in this behalf have been duly complied with and no statements made in this Information Memorandum are contrary to the provisions of the Companies Act, 2013 and the Companies Act, 1956 (to the extent applicable), the Securities and Exchange Board of India Act, 1992 or the rules made there under or regulations issued, as the case may be. We further certify that all the statements in this Information Memorandum are true and correct.

**For Gradiente Infotainment Limited**



**Vimal Raj Mathur**  
**Managing Director**  
**DIN: 03138072**

**Date: 02-04-2026**  
**Place: Hyderabad**

**//THANK YOU//**

---