

RADAAN MEDIA VENTURES PTE. LIMITED

(Incorporated in the Republic of Singapore)

REG NO: 2012 – 23407 – K

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

Registered Office:

**3 SHENTON WAY
#15-05 SHENTON HOUSE
SINGAPORE 068805**

RADAAN MEDIA VENTURES PTE. LIMITED

(Incorporated in the Republic of Singapore)

REG NO: 2012 – 23407 - K

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RADAAN MEDIA VENTURES PTE. LIMITED

(Registration No. 201223407K)

(Incorporated in the Republic of Singapore)

("Company")

DIRECTORS' STATEMENT

For the financial year ended 31 March 2025

The directors are pleased to present their statement to the member together with unaudited financial statements of Radaan Media Ventures Pte Limited (the Company) for the financial year ended 31 March 2025.

In the opinion of the directors,

- (a) The financial statements of the Company are drawn up so as to give a true and fair view of the financial position of the Company as at 31 March 2025 and the financial performance, changes in equity and cash flows of the Company for the year then ended; and
- (b) At the date of this statement, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

Directors

The directors of the Company in office at the date of this statement are:

Radikaa Sarathkumar Radha

Sarathkumar Ramanathan

Rafi Ahmed Nazia Sharmin

Arrangements to enable director to acquire shares or debentures

Neither at the end of nor at any time during the financial year was the Company a party to any arrangement whose objects are, or one of whose objects is, to enable the director of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

Directors' interests in shares or debentures

According to the register of directors' shareholdings kept by the Company under section 164 of the Singapore Companies Act 1967 (the Act), the director of the company who held office at the end of the financial year had no interest in the shares or debentures of the Company and its related corporations except as stated below:

Name of directors	Indirect interest	
	As 1 April 2024	At 31 March 2025
Ordinary shares in the Company		
Radikaa Sarathkumar Radha	2,78,49,790	2,78,49,790

Share Options

There were no share options granted during the financial year to subscribe for unissued shares of the Company. There were no shares issued during the financial year by virtue of the exercise of options to take up unissued shares of the Company. There were no unissued shares of the Company under option at the end of the financial year.

Auditor

The independent auditor, CA Assurance LLP, has expressed its willingness to accept the re-appointment as auditor. In due course, the audit for the financial year ended 31 March 2025 will be undertaken and report will be circulated to the members.

On behalf of the Board of Directors

Sd/-

RADIKAA SARATHKUMAR RADHA

Sd/-

SARATHKUMAR RAMANATHAN

Dated this 17th May 2025

RADAAN MEDIA VENTURES PTE. LIMITED

(Incorporated in the Republic of Singapore)

REG NO: 2012 – 23407 – K

STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2025

	<u>NOTES</u>	<u>2025</u> S \$	<u>2024</u> S \$
Other Income	4	-	-
Operating & Other expenses	5	(1,536)	(1,386)
(Loss)/profit before income tax		(1,536)	(1,386)
Income tax expense	6	-	-
(Loss)/profit for the year		(1,536)	(1,386)

The accompanying notes form an integral part of these financial statements

RADAAN MEDIA VENTURES PTE. LIMITED

(Incorporated in the Republic of Singapore)

REG NO: 2012 – 23407 – K

STATEMENT OF FINANCIAL POSITION

As At 31 March 2025

	<u>NOTES</u>	<u>2025</u> S \$	<u>2024</u> S \$
<u>ASSETS</u>			
<u>Current Assets</u>			
Cash and cash equivalents	7	1,464	-
		-----	-----
		1,464	-
		-----	-----
Total assets		1,464	-
		=====	=====
<u>EQUITY AND LIABILITIES</u>			
<u>Equity</u>			
Share capital	8	20,000	20,000
Accumulated losses		(67,277)	(65,741)
		-----	-----
		(47,277)	(45,741)
		-----	-----
<u>Current Liabilities</u>			
Other Payables	9	48,741	45,741
		-----	-----
Total Liabilities		48,741	45,741
		-----	-----
Total equity and liabilities		1,464	45,741
		=====	=====

The accompanying notes form an integral part of these financial statements

RADAAN MEDIA VENTURES PTE. LIMITED

(Incorporated in the Republic of Singapore)

REG NO: 2012 – 23407 – K

STATEMENT OF CHANGES IN EQUITY

For the financial year ended 31 March 2025

	<u>Share capital</u>	<u>Accumulated</u> <u>Loss</u>	<u>Total</u>
	\$	\$	\$
At 1 April 2023	20,000	(64,355)	(44,355)
Loss for the year	-	(1,386)	(1,386)
At 31 March 2023	20,000	(65,741)	(45,741)
	=====	=====	=====
At 1 April 2024	20,000	(65,741)	(45,741)
Loss for the year	-	(1,536)	(1,536)
At 31 March 2025	20,000	(67,277)	(47,277)
	=====	=====	=====

The accompanying notes form an integral part of these financial statements.

RADAAN MEDIA VENTURES PTE. LIMITED

(Incorporated in the Republic of Singapore)

REG NO: 2012 – 23407 – K

STATEMENT OF CASH FLOWS

For the financial year ended 31 March 2025

	<u>NOTE</u>	<u>2025</u> \$	<u>2024</u> \$
CASH FLOWS FROM OPERATING ACTIVITIES			
(Loss)/profit before taxation		(1,536)	(2,736)
Adjustments for :			
Finance cost		130	36
		<u>(1,406)</u>	<u>(2,700)</u>
(Increase) / decrease in trade receivable		-	-
Increase /(decrease) in other payables		-	2,700
		<u>(1,406)</u>	<u>-</u>
Cash generated from operations			
Tax paid		-	-
		<u>(1,406)</u>	<u>-</u>
Net cash flow generated from operating activities		<u><u>(1,406)</u></u>	<u><u>-</u></u>
CASH FLOWS FROM INVESTING ACTIVITIES		<u><u>-</u></u>	<u><u>-</u></u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Unsecured Loan from Director		3,000	-
Finance cost		(130)	(36)
		<u>2,870</u>	<u>(36)</u>
Net cash flow (used in) financing activities		<u><u>2,870</u></u>	<u><u>(36)</u></u>
Net increase in cash and cash equivalents		1,464	(36)
Cash and cash equivalents at beginning of year		---	36
Cash and cash equivalents at end of year	7	<u><u>1,464</u></u>	<u><u>--</u></u>

The accompanying notes form an integral part of these financial statements.

RADAAN MEDIA VENTURES PTE. LIMITED

(Incorporated in the Republic of Singapore)

REG NO: 2012 – 23407 – K

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

1. Corporate Information:

Radaan Media Ventures Pte. Limited (the “Company”) is incorporated and domiciled in Singapore with its registered office and principal place of business at 3 Shenton Way, #15-06 Shenton House, Singapore 068805.

The principal activities of the Company are to carry on the business of movie, video, television and other programme production activities n.e.c.

The immediate and ultimate holding company is Radaan Mediaworks India Limited and is incorporated in India, located at 14 Jayammal Road, Teynampet, Chennai 600018.

2. Material accounting policy information

2.1 Basis of preparation;

The financial statements of the Company have been drawn up in accordance with Financial Reporting Standards in Singapore (FRSs). The financial statements have been prepared on the historical cost basis except as disclosed in the accounting policies below.

The financial statements are presented in Singapore Dollars (S\$), which is the Company’s functional currency.

The financial statements of the Company have been prepared on a going concern basis notwithstanding the net capital deficiency of approximately S\$47,277 as at 31 March 2025. These factors indicate the existence of a material uncertainty which may cast significant doubt over the Company’s ability to continue as a going concern.

The ability of the Company to continue as a going concern is dependent on the undertaking of its holding company, Radaan Mediaworks India Limited, to provide continuing financial support to enable the Company to meet its liabilities as and when they fall due.

If the Company is unable to continue in operational existence for the foreseeable future, the Company may be unable to discharge its liabilities in the normal course of business and adjustments may have to be made to reflect the situation that assets may need to be realised other than in the normal course of business and at amounts which could differ significantly from the amounts at which they are currently recorded in the statement of financial position. In addition, the Company may have to reclassify non-current assets and liabilities as current assets and liabilities. No such adjustments have been made to these financial statements.

2.2 Adoption of new and amended standards and interpretations

The accounting policies adopted are consistent with those of the previous financial year except that in the current financial year, the Company has adopted all the new and amended standards which are relevant to the Company and are effective for annual financial periods beginning on or after 1 April 2023. The adoption of these standards did not have any material effect on the financial performance or position of the Company.

2.3 Standards issued but not yet effective

A number of new standards and amendments to standard that have been issued are not yet effective and have not been applied in preparing these financial statements.

The directors expect that the adoption of these new and amended standards will have no material impact on the financial statements in the year of initial application.

2.4 Foreign currency transactions and balances:

Transactions in foreign currencies are measured in the functional currency of the Company and are recorded on initial recognition in the functional currency at exchange rates approximating those ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the reporting date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions.

Exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting year are recognised in profit or loss.

2.5 Revenue

Revenue is measured based on the consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Revenue is recognised when the Company satisfies a performance obligation by transferring a promised good or service to the customer, which is when the customer obtains control of the good or service. A performance obligation may be satisfied at a point in time or over time. The amount of revenue recognised is the amount allocated to the satisfied performance obligation.

Rendering of services

Revenue from rendering of services is recognised when the services have been performed and rendered.

2.6 Government grants

Government grants are recognised as a receivable when there is reasonable assurance that the grant will be received and all attached conditions will be complied with.

When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, the fair value is recognised as deferred income on the statement of financial position and is recognised as income in equal amounts over the expected useful life of the related asset.

2.7 Employee benefits

Defined contribution plans

The Company makes contributions to the Central Provident Fund scheme in Singapore, a defined contribution pension scheme. Contributions to defined contribution pension schemes are recognised as an expense in the period in which the related service is performed.

2.8 Income taxes

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authority. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Current income taxes are recognised in profit or loss except to the extent that the tax relates to items recognised outside profit or loss, either in other comprehensive income or directly in fund. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at the end of the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current income tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

2.9 Financial assets

a) Initial recognition and measurement

Financial assets are recognised when, and only when the entity becomes party to the contractual provisions of the instruments.

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

Trade receivables are measured at the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third party, if the trade receivables do not contain a significant financing component at initial recognition.

b) Subsequent measurement

Investments in debt instruments

Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the contractual cash flow characteristics of the asset. The three measurement categories for classification of debt instruments are amortised cost, fair value through other comprehensive income (FVOCI) and FVPL. The Company only has debt instruments at amortised cost.

Financial assets that are held for the collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets are measured at amortised cost using the effective interest method, less impairment. Gains and losses are recognised in profit or loss when the assets are derecognised or impaired, and through the amortisation process.

c) Derecognition A financial asset is derecognised where the contractual right to receive cash flows from the asset has expired. On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received and any cumulative gain or loss that had been recognised in other comprehensive income for debt instruments is recognised in profit or loss.

2.10 Financial liabilities

a) Initial recognition and measurement

Financial liabilities are recognised when, and only when, the Company becomes a party to the contractual provisions of the financial instrument. The Company determines the classification of its financial liabilities at initial recognition.

All financial liabilities are recognised initially at fair value plus in the case of financial liabilities not at FVPL, directly attributable transaction costs.

b) Subsequent measurement

After initial recognition, financial liabilities that are not carried at FVPL are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.

c) Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. On derecognition, the difference between the carrying amounts and the consideration paid is recognised in profit or loss.

2.11 Impairment of financial assets

The Company recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at FVPL. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risks in the initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12-months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

For trade receivables, the Company applies a simplified approach in calculating ECLs. Therefore, the Company does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Company has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment which could affect debtors' ability to pay.

The Company considers a financial asset in default when contractual payments are 60 days past due. However, in certain cases, the Company may also consider a financial asset to be in default when internal or external information indicates that the Company is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Company. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

2.12 Cash and cash equivalents

Cash and cash equivalents comprise cash at banks and on hand which are subject to an insignificant risk of changes in value. These also include bank overdrafts that form an integral part of the Company's cash management.

2.13 Share capital

Proceeds from issuance of ordinary shares are recognised as share capital in equity. Incremental costs directly attributable to the issuance of ordinary shares are deducted against share capital.

2.14 Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount of the obligation can be estimated reliably. Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects where appropriate, the risks specific to the liability. When discounting is used.

2.15 Related party

Related parties include all of the following:

- a) A person or a close member of that person's family is related to the Company if that person:
 - (i) Has control or joint control over the Company;
 - (ii) Has significant influence over the Company; or
 - (iii) Is a member of the key management personnel of the Company or of a parent of the Company.
- b) An entity is related to the Company if any of the following conditions applies:
 - (i) the entity and the Company are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) one entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) the entity is a post-employment benefit plan for the benefit of employees of either the Company or an entity related to the Company. If the Company is itself such a plan, the sponsoring employers are also related to the Company.
 - (vi) The entity is controlled or jointly controlled by a person identified in (a).
 - (vii) a person identified in (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
 - (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Company or to the parent of the Company.

3. *Significant accounting judgements and estimates*

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of each reporting year. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

3.1 Judgements made in applying accounting policies

Management is of the opinion that there are no significant judgements made in applying accounting estimates and policies that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3.2 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the end of the reporting period are discussed below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

There were no key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting year, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting year.

RADAAN MEDIA VENTURES PTE. LIMITED

(Incorporated in the Republic of Singapore)

REG NO: 2012 – 23407 – K

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 March 2025

	2025 S \$	2024 S \$
4. Other income		
Income	----	----
	-----	-----
	----	----
	=====	=====
5. Operating and other expenses		
Bank Charges	130	36
Other Expenses	56	---
Professional Fee	1,350	1,350
	-----	-----
	1,536	1,386
	=====	=====
6. Income tax expense		
The major components of income tax expenses recognised in profit or loss for the years ended 31 March 2025 and 2024 were:		
Current Income Tax		
- Current Year	----	----
	-----	-----
	=====	=====
A reconciliation between tax expenses and the product of accounting loss multiplied by the applicable tax rate for the financial year ended 31 March 2025 and 2024 were as follows:		
(Loss)/Profit before tax	(1,536)	(1,386)
Income tax using the statutory tax rate of 17%	261	236
Others	(261)	(236)
	-----	-----
	----	----
	=====	=====
7. Cash and cash equivalents		
Cash at Bank	1,464	-----
	-----	-----
	1,464	-----
	=====	=====

The carrying amounts of cash and cash equivalents approximate their fair value. Cash and cash equivalents are denominated in Singapore Dollar.

8. Share capital

	2025		2024	
	No of		No of	
	shares	S\$	shares	S\$
Issued and fully paid ordinary shares				
At 1 April and 31 March	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>

The holders of ordinary shares are entitled to receive dividends as and when declared by the Company. All ordinary shares carry one vote per share without restrictions. The ordinary shares have no par value.

9. Other payables

	2025	2024
	S\$	S\$
Accruals	2,700	2,700
Other payables	5,650	5,650
Loan from a related party	13,000	10,000
Amount due to holding company	<u>27,391</u>	<u>27,391</u>
	48,741	45,741
	=====	=====

Loan from a related party is non-interest bearing and repayable on demand.

Amount to holding company is non-interest bearing and repayable on demand.

The carrying amounts of other payables approximate their fair value.

Other payables are denominated in Singapore Dollar.

10. Financial risk management

The Company activities expose it to a variety of financial risks from its operations. The key financial risks include credit risk and liquidity risk.

The directors review and agree policies and procedures for the management of these risks, which are executed by the management team. It is throughout the current financial period, the Company's policy that no trading in derivatives for speculative purposes shall be undertaken.

The following sections provide details regarding the Company's exposure to the above-mentioned financial risks and the objectives, policies and processes for the management of these risks.

There has been no change to the Company's exposure to these financial risks or the manner in which it manages and measures the risks.

a) Credit risk

Credit risk refers to the risk that the counterparty will default on its contractual obligations resulting in a loss to the Company. The Company's exposure to credit risk arises primarily from trade and other receivables. For other financial assets, the Company minimizes credit risk by dealing exclusively with high credit rating counterparties.

The Company has adopted a policy of only dealing with credit worthy counterparties. The Company performs ongoing credit evaluation of its counter parties' financial condition and generally do not require a collateral.

The Company considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on a non going basis throughout each reporting period.

The Company has determined the default event on a financial asset to be when internal and/or external information indicates that the financial asset is unlikely to be received, which could include default of contractual payments due for more than 60 days, default of interest due for more than 30 days or there is significant difficulty of the counterparty.

To minimize credit risk, the Company has developed and maintained the Company's credit risk gradings to categorise exposures according to their degree of risk of default. The credit rating information is supplied by publicly available financial information and the Company's own trading

records to rate its major customers and other debtors. The Company considers available reasonable and supportive forward-looking information which includes the following indicators:

- Internal credit rating
- External credit rating
- Actual or expected significant adverse changes in business, financial or economic conditions that are expected to cause a significant change to the debtor's ability to meet its obligations
- Actual or expected significant changes in the operating results of the debtor
- Significant increases in credit risk on other financial instruments of the same debtor
- Significant changes in the expected performance and behaviour of the debtor, including changes in the payment status of debtors in the group and changes in the operating results of the debtor.

Regardless of the analysis above, a significant increase in credit risk is presumed if a debtor is more than 30 days past due in making contractual payment.

The Company determined that its financial assets are credit - impaired when:

- There is significant difficulty of the debtor
- A breach of contract, such as a default or past due event
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation
- There is a disappearance of an active market for that financial asset because of financial difficulty

The Company categorises a receivable for potential write-off when a debtor fails to make contractual payments more than 365 days past due. Financial assets are written off when there is evidence indicating that the debtor is in severe financial difficulty and the debtor has no realistic prospect of recovery.

For the year ended 31 March 2025, the company had no trade and other receivables.

b) Liquidity risk

Liquidity risk refers to the risk that the Company will encounter difficulties in meeting its short-term obligations due to shortage of funds. The Company's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. It is managed by matching the payment and receipt cycles. The Company's objective is to maintain a balance between continuity of funding and flexibility through the use of stand-by credit facilities. The Company finances its working capital requirements through a combination of funds generated from operations and bank borrowings. The directors are satisfied that funds are available to finance the operations of the Company.

Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of the Company's financial assets and liabilities at the reporting date based on contractual undiscounted repayment obligations.

	Carrying amount S\$	Contractual cashflows S\$	One year or less S\$
2025			
<u>Financial assets</u>			
Cash and cash equivalents	1,464	1,464	1,464
	1,464	1,464	1,464
<u>Financial liabilities</u>			
Other payables	48,741	48,741	48,741
Total undiscounted financial liabilities	48,741	48,741	48,741
Total net undiscounted financial liabilities	47,277	47,277	47,277

	Carrying amount S\$	Contractual Cash flows S\$	One year or less S\$
2024			
<u>Financial assets</u>			
Cash and cash equivalents	-	-	-
	-	-	-
<u>Financial liabilities</u>			
Other payables	45,741	45,741	45,741
Total undiscounted financial liabilities	45,741	45,741	45,741
Total net undiscounted financial liabilities	45,741	45,741	45,741

11. Financial Instruments by category

At the reporting date, the aggregate carrying amounts of loans and receivables and financial liabilities at amortised cost were as follows:

	2025 S\$	2024 S\$
<i>Financial assets measured at amortised cost</i>		
Cash and cash equivalents	-	36
Total financial assets measured at amortised cost	-	36
<i>Financial liabilities measured at amortised cost</i>		
Trade and other payables	48,741	45,741
Total financial liabilities measured at amortised cost	48,741	45,741

12. Capital management

The primary objective of the Company's capital management is to ensure that it maintains a strong credit rating and net current asset position in order to support its business and maximise shareholder value. The capital structure of the Company comprises issued share capital and retained earnings.

The Company manages its capital structure and makes adjustments to it, in light of changes in economic conditions. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company is not subject to any externally imposed capital requirements. No changes were made to the objectives, policies or processes during the financial years ended 31 March 2025 and 31 March 2024.

13. Authorisation of financial statements

The financial statements for the financial year ended 31 March 2025 were authorised for issue in accordance with a resolution of the directors of the Company on 17th May, 2025.

RADAANMEDIAVENTURES PTE.LIMITED

Registration No. 201223407K

Corporate Data

For the financial year ended 31 March 2025

RADAAN MEDIA VENTURES PTE. LIMITED

Name of Directors

Radikaa Sarathkumar Radha

Sarathkumar Ramanathan

Rafi Ahmed Nazia Sharmin
