

SADHNA BROADCAST LIMITED
[Formerly known as Chirau Broadcast Network Limited]

CIN: L92100DL1994PLC059093

To,

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

Metropolitan Stock Exchange Limited
205(A), 2nd Floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road, Kurla (West),
Mumbai-400070

Sub: Outcome of the Board meeting dated 11.11.2021

Dear Sirs,

With reference to the above captioned subject, it is to inform you that following are the outcome of the Board Meeting held i.e. on Thursday, 11th November, 2021 at 11.30 A.M and concluded at 2.45 P.M at the registered office of the Company.

1. The Board considered and approved the Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2021.
2. The Board reviewed and took on record the Auditor's Limited Review Report on the Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2021.

Please find enclosed herewith the Copies of the following:

1. Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2021.
2. Auditor's Limited Review Report on the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2021.

This is for your kind information and record please.

Thanking You

For Sadhna Broadcast Limited

Tajinder
Tajinder Kaur
Designation: Managing Director
DIN: 06799570



Registered Office: 37, Second Floor, Rani Jhansi Road, Motia Khan, Paharganj, Delhi- 110055

Email ID: cbnl.delhi@gmail.com, Website: www.sadhnabroadcast.com

Phone: 91-11-23552627, Fax No.: 91-11-23524610

SADHNA BROADCAST LIMITED
[Formerly known as Chirau Broadcast Network Limited]

CIN: L92100DL1994PLC059093

Address: 24/27 Front Side,
West Patel Nagar, New Delhi-110008

Date: 10/01/2022
Place: Delhi

Registered Office: 37, Second Floor, Rani Jhansi Road, Motia Khan, Paharganj, Delhi- 11055

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BAS & CO. LLP

Chartered Accountants

LLPIN: AAC-3610

www.basco.in

Independent Auditors Limited Review Report

To

The Board of Directors

Sadhna Broadcast Limited

Registered Office: 37, Second Floor,

Rani Jhansi Road, Motia Khan,

Paharganj, Delhi-110055

Limited Review Report for the Quarter ended 30th September, 2021.

We have reviewed the accompanying statement of unaudited financial results of **Sadhna Broadcast Limited** for the period ended **30th September, 2021** being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors which have been prepared in accordance with the recognition and measurement principles laid down in Indian accounting Standard 34 "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

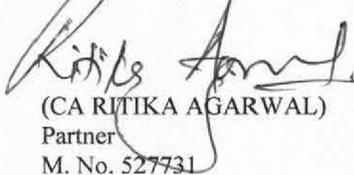
We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD1/44/2019 dated 29 March, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. BAS & Co. LLP

Chartered Accountants

FRN: 323347E/E300008


(CA RITIKA AGARWAL)
Partner
M. No. 527731

UDIN : 21527731AAAAEA6827



Place: New Delhi

Date: 11th November 2021

Office Address:- 804, Pearls Omaxe Building, Netaji Subhash Place, Delhi-110034 | Ph.: 011 45518901

Email:- delhi@basco.in | Website:- www.basco.in

Offices:- Delhi, Kolkata, Ahmedabad

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Statement of Assets and Liabilities as at 30th September 2021

(Amount in Lakhs)

Particulars	As at 30-09-2021	As at 31-03-2021
A. ASSETS		
1. Non-current assets	196.47	186.42
(a) Property Plant and Equipment		
(b) Financial Assets	89.90	89.90
(i) Other financial assets	0.85	0.19
(c) Deferred tax assets (net)	122.12	180.54
(d) Other non-current assets		
Total - Non-current assets	409.34	457.05
2. Current assets	181.80	87.05
(a) Inventories		
(b) Financial Assets	486.50	486.50
(i) Other investments	661.05	679.04
(ii) Trade receivables	843.56	676.21
(iii) Loans and advances	18.41	61.16
(iv) Cash and cash equivalents	169.96	133.78
(c) Other current assets	2,361.30	2,123.74
Total - Current assets	2,770.64	2,580.80
TOTAL-ASSETS		
B. EQUITY AND LIABILITIES		
1. Equity	1,002.65	1,002.65
(a) Share capital	480.87	421.00
(b) Other Equity	1,483.52	1,423.66
Total Equity		
2. Current liabilities		
(a) Financial Liabilities	453.62	309.09
(i) Borrowings	635.49	673.13
(ii) Trade payables	7.55	23.85
(iii) Other Financial Liabilities	171.07	151.08
(b) Other current liabilities	19.40	-
(c) Provisions	1,287.12	1,157.16
Total - Current liabilities	2,770.64	2,580.80
TOTAL-EQUITY AND LIABILITIES		

For SADHNA BROADCAST LIMITED

Tajinder

Name: Tajinder Kaur
 Designation: Managing Director
 DIN: 06799570

Date: 11th November, 2021.
 Place: New Delhi



SADHNA BROADCAST LIMITED
(CIN: L92100DL1994PLC059093)
e-mail: cbnl.delhi@gmail.com

Statement of Un-Audited Financial Results for the Quarter ended 30th September, 2021.

(Amount in Lakhs.)

S. No.	Particulars	Results for the quarters			Half Year Ended		Previous year ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended	Year to date figures for current period ended	Year to date figures for the previous year ended	
		30-09-2021 Un-audited	30-06-2021 Un-audited	30-09-2020 Un-audited	30-09-2021 Un-audited	30-09-2020 Un-audited	
I	Revenue from Operations	628.14	334.13	571.42	962.27	823.05	2,248.14
II	Other Income	0.04	-	-	0.04	1.50	1.50
III	Total Income from operations (net)	628.18	334.13	571.42	962.31	824.55	2,249.65
IV	Expenses						
	Operating Cost	310.24	172.28	309.93	482.52	639.48	1,537.34
	Cost of Materials consumed	-	-	-	-	-	-
	Purchases of stock-in-trade	99.50	-	-	99.50	-	-
	Changes in inventories of finished goods, work in progress and stock in trade	-94.75	-	59.72	-94.75	59.72	71.91
	Employee Benefit expenses	125.32	99.77	74.67	225.10	154.08	363.40
	Finance costs	0.37	0.02	1.75	0.39	1.85	2.38
	Depreciation and amortisation expenses	10.61	9.78	10.13	20.39	19.09	41.27
	Other Expenses	114.01	36.53	39.09	150.54	52.02	246.18
	Total Expenses (IV)	565.31	318.38	495.29	883.69	926.24	2,262.48
V	Profit/(Loss) before exceptional items (I-IV)	62.87	15.75	76.12	78.62	-101.69	-12.83
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	62.87	15.75	76.12	78.62	-101.69	-12.83
VIII	Tax Expenses						
	(1) Current tax	19.40	-	-	19.40	-	-
	(2) Tax expense earlier year	-	-	-	-	-	-1.72
	(3) Deferred tax	-0.66	-	-	-0.66	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	44.13	15.75	76.12	59.88	-101.69	-11.11
X	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
XI	Tax expenses of discounted operations	-	-	-	-	-	-
XII	Profit/(Loss) for the period from discontinuing operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX-XII)	44.13	15.75	76.12	59.88	-101.69	-11.11
XIV	Other Comprehensive Income						
	A. (I) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(II) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (I) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(II) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XII-XIV) (Comprising profit/(loss) and other comprehensive Income for the period)	44.13	15.75	76.12	59.88	-101.69	-11.11
XVI	Earning per Equity Share (for continuing operations):						
	(1) Basic	0.44	0.16	0.76	0.60	-1.01	-0.11
	(2) Diluted	0.44	0.16	0.76	0.60	-1.01	-0.11
XVII	Earning per Equity Share (for discontinued operations):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per Equity Share (for continuing and discontinued operations):						
	(1) Basic	0.44	0.16	0.76	0.60	-1.01	-0.11
	(2) Diluted	0.44	0.16	0.76	0.60	-1.01	-0.11

Notes:-

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on 11th November 2021 and the statutory auditors of company have conducted a "Limited review report" of the above financial results for quarter ended 30th September, 2021.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company is engaged in the business of "Advertising" and therefore, has only one reportable segment in accordance with IND AS 106 "operating segments"
- The outbreak of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Group's operations and revenue during the quarter were impacted due to COVID-19. The Group has taken into account the possible impact of COVID-19 in preparation of the unaudited consolidated financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these unaudited consolidated financial results and current indicators of future economic conditions.

For SADHNA BROADCAST LIMITED

Tajinder
Name: Tajinder Kaur
Designation: Managing Director
DIN: 06799570

Date: 11th November, 2021.
Place: New Delhi



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Statement of Un-Audited Cash Flow Statement for the Six Months ended 30th September, 2021.

(Amount In Lakhs)

Sl No.	Particulars	Half Year Ending	Half Year Ending
		30-09-2021	30-09-2020
		Unaudited	Unaudited
A	CASH FOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and extraordinary items	78.62	-101.69
	Add/ (Deduct): Adjustments for		
	a) Financial Charges	0.39	1.85
	b) Depreciation	20.39	19.09
	c) Expected Credit Loss	0.00	0.00
	Operating Profit before Woking Capital Changes	99.40	-80.75
	Add/ (Deduct): Adjustments for		
	Increase/(Decrease) in Trade Payables	-37.64	-18.18
	Increase/(Decrease) in Other Current Liabilities and Provision	3.69	-175.38
	(Increase)/Decrease in Inventory	-94.75	59.72
	(Increase)/Decrease in Trade Receivables	17.99	-48.21
	(Increase)/Decrease in Other Assets	22.23	7.75
	Direct Taxes	0.00	0.00
	Net Cash from Operating Activities	10.91	-255.05
B	CASH FOW FROM INVESTING ACTIVITIES		
	(Increase)/Decrease in Fixed Assets	-30.43	-14.89
	(Increase)/Decrease in Loans and Advances given	-167.35	124.81
	Net Cash from Investing Activities	-197.79	109.92
C	CASH FOW FROM FINANCING ACTIVITIES		
	Increase/(Decrease) in Borrowings	144.53	149.31
	Financial Charges Paid	-0.39	-1.85
	Net Cash from Financing Activities	144.14	147.46
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	-42.75	2.33
	Cash and Cash Equivalents as on 01st day of April	61.16	6.10
	Cash and Cash Equivalents as on 30th September	18.41	8.43

For SADHNA BROADCAST LIMITED

Tajinder
Name: Tajinder Kaur
Designation: Managing Director
DIN: 06799570



Date: 11th November, 2021.
Place: New Delhi