

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 31.10.2022

Dear Sirs,

With reference to the above captioned subject, it is to inform you that following are the outcome of the Board Meeting held today i.e. on Monday, 31st October, 2022 at 04.00 P.M and concluded at 11.30 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, 2022.
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, 2022.

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, 2022.
2. Auditor's Limited Review Report on the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2022.

This is for your information and records.

For Sadhna Broadcast Limited

Tajinder Kaur

DIN: 06799570

Designation: Managing Director

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

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
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(CIN: L92100DL1994PLC059093)

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

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Statement of Assets and Liabilities as at 30th September 2022

(Amount in Lakhs)

Particulars	As at 30-09-2022	As at 31-03-2022
A. ASSETS		
1. Non-current assets		
(a) Property Plant and Equipment	200.65	216.07
(b) Financial Assets		
(i) Other financial assets	89.90	89.90
(c) Deferred tax assets (net)	1.82	18.07
(d) Other non-current assets	44.49	38.01
Total - Non-current assets	336.86	362.05
2. Current assets		
(a) Inventories	69.16	69.16
(b) Financial Assets		
(i) Other investments	796.10	796.10
(ii) Trade receivables	744.09	581.66
(iii) Loans and advances	657.19	794.97
(iv) Cash and cash equivalents	7.26	99.63
(c) Other current assets	90.89	162.39
Total - Current assets	2,364.69	2,503.91
TOTAL-ASSETS	2,701.55	2,865.96
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Share capital	1,002.65	1,002.65
(b) Other Equity	432.94	451.53
Total Equity	1,435.59	1,454.19
2. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	510.57	524.63
(ii) Trade payables	388.24	570.53
(iii) Other Financial Liabilities	96.48	73.31
(b) Other current liabilities	246.59	219.26
(c) Provisions	24.07	24.07
Total - Current liabilities	1,265.95	1,411.79
TOTAL-EQUITY AND LIABILITIES	2,701.55	2,865.96

For SADHNA BROADCAST LIMITED

Name: Tajinder Kaur
 Designation: Managing Director
 DIN: 06799570
 Date: 31st October, 2022
 Place: New Delhi

Statement of Un-Audited Financial Results for the Quarter ended 30th September, 2022

(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	
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
I	Revenue from Operations	191.13	365.37	628.14	556.50	962.27	2,389.03
II	Other Income	40.16	10.31	0.04	50.47	0.04	130.14
III	Total Income from operations (net)	231.29	375.67	628.18	606.96	962.31	2,519.17
IV	Expenses						
	Operating Cost	106.69	131.82	310.24	238.51	482.52	1,358.42
	Cost of Materials consumed	-	-	-	-	-	-
	Purchases of stock-in-trade	-	-	99.50	-	99.50	99.50
	Changes in inventories of finished goods, work in progress and stock in trade	-	-	-94.75	-	-94.75	17.89
	Employee Benefit expenses	73.31	18.82	125.32	92.13	225.10	485.59
	Finance costs	0.09	0.16	0.37	0.25	0.39	0.08
	Depreciation and amortisation expenses	12.44	9.91	10.61	22.35	20.39	47.27
	Other Expenses	87.91	168.14	114.01	256.05	150.54	472.70
	Total Expenses (IV)	280.44	328.84	565.31	609.28	883.69	2,482.44
V	Profit/(Loss) before exceptional items (I-IV)	-49.15	46.83	62.87	-2.32	78.62	36.73
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	-49.15	46.83	62.87	-2.32	78.62	36.73
VIII	Tax Expenses						
	(1) Current tax	-11.79	11.79	19.40	-	19.40	24.07
	(2) Tax expense earlier year	-	-	-	-	-	-
	(3) Deferred tax	16.43	-0.18	-0.66	16.25	-0.66	-17.88
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	-53.80	35.23	44.13	-18.58	59.88	30.54
X	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) for the period from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX-XII)	-53.80	35.23	44.13	-18.58	59.88	30.54
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 (XIII-XIV) (Comprising profit/(loss) and other comprehensive Income for the period)	-53.80	35.23	44.13	-18.58	59.88	30.54
XVI	Earning per Equity Share (for continuing operations):						
	(1) Basic	-0.54	0.35	0.44	-0.19	0.60	0.30
	(2) Diluted	-0.54	0.35	0.44	-0.19	0.60	0.30
XVII	Earning per Equity Share (for discontinued operations):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per Equity Share (for continuing and discontinued operations):						
	(1) Basic	-0.54	0.35	0.44	-0.19	0.60	0.30
	(2) Diluted	-0.54	0.35	0.44	-0.19	0.60	0.30

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.

SADHNA BROADCAST LIMITED
Name: Tajinder Kaur
Designation: Managing Director
PIN: 06790670
Date: 31st October, 2022.
Place: New Delhi

SADHNA BROADCAST LIMITED
(CIN: L92100DL1994PLC059093)

Registered Office: 37, Second Floor, Rani Jhansi Road, Motia Khan, Paharganj, Delhi-110055.
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Statement of Un-Audited Cash Flow Statement for the Six Months ended 30th September, 2022

(Amount In Lakhs)

Sl No.	Particulars	Half Year Ending	Half Year Ending
		30-09-2022	30-09-2021
		Unaudited	Unaudited
A	CASH FOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and extraordinary items	-2.32	78.62
	Add/ (Deduct): Adjustments for		
	a) Financial Charges	0.25	0.39
	b) Depreciation	22.35	20.39
	C) Interest Income	-19.19	0.00
	Operating Profit before Working Capital Changes	1.08	99.40
	Add/ (Deduct): Adjustments for		
	Increase/(Decrease) in Trade Payables	-182.29	-37.64
	Increase/(Decrease) in Other Current Liabilities and Provision	50.50	3.69
	(Increase)/Decrease in Inventory	0.00	-94.75
	(Increase)/Decrease in Trade Receivables	-162.43	17.99
	(Increase)/Decrease in Other Assets	202.80	22.23
	Direct Taxes	0.00	0.00
	Net Cash from Operating Activities	-90.33	10.91
B	CASH FOW FROM INVESTING ACTIVITIES		
	(Increase)/Decrease in Fixed Assets	-6.92	-30.43
	(Increase)/Decrease in Loans and Advances given	0.00	-167.35
	Net Cash from Investing Activities	-6.92	-197.79
C	CASH FOW FROM FINANCING ACTIVITIES		
	Increase/(Decrease) in Borrowings	-14.06	144.53
	Financial Charges Paid	-0.25	-0.39
	Interest Income	19.19	
	Net Cash from Financing Activities	4.88	144.14
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	-92.37	-42.75
	Cash and Cash Equivalents as on 01st day of April	99.63	61.16
	Cash and Cash Equivalents as on 30th September	7.26	18.41

For SADHNA BROADCAST LIMITED

Name: Tajinder Kaur
Designation: Managing Director
DIN: 06799570
Date: 31st October, 2022
Place: New Delhi



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, 2022.

We have reviewed the accompanying statement of unaudited financial results of **Sadhna Broadcast Limited** for the period ended **30th September, 2022** 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: 22527731BBOCZB6634



Place: New Delhi
Date: 31st October 2022