

November 08, 2022

To,

BSE Limited

25th Floor, P.J. Towers, Dalal Street, Fort

Mumbai- 400 001

Sub.: Unaudited Financial Results for the Second Quarter Ended September 30, 2022

along with other required details

Ref.:

Scrip Code: 534623

Dear Sir,

Pursuant to the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of the Company at their meeting held today i.e. on November 08, 2022, *inter-alia* considered and approved—

1. Unaudited Standalone and Consolidated Financial Results for the Second Quarter ended September 30, 2022;

Accordingly, with regards to aforesaid serial No. 1. we are enclosing the following:

1. Unaudited Standalone and Consolidated Financial Results for the Second Quarter ended September 30, 2022;

2. Segment wise Revenue, Results and Capital Employed along with the Quarterly results;

3. Auditors Limited Review Report on the Results for the Quarter ended on September 30, 2022.

The meeting of the Board of Directors of the Company commenced at 11.00 a.m. and concluded at 12:45 p.m.

Kindly find the same attached herewith and acknowledge the receipt.

Thanking You,

Yours Truly

For Jupiter Infomedia Limited

Umesh Vasantlal Modi Managing Director DIN: 01570180

Encl.: As above

336, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai 400053. India.

Tel: 91-22-61979000, 26341691 / 92 / 93 Fax: 91-22-26341693 E-mail: jupiter@jimtrade.com Website: www.jupiterinfomedia.com CIN No.: 222200MH2005PLC152387







LADHA SINGHAL & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULT

To The Board of Directors of Jupiter Infomedia Limited,

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Jupiter Infomedia Limited** ("the Parent") and its subsidiaries Netlink Solutions (India) Limited and Jineshvar Securities Private Limited (the Parent and its subsidiaries together referred to as "the Group") for the quarter and six month ended September 30, 2022, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Review Engagements (SRE) 2410 "Review of Interim Financial Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Jupiter Infomedia Limited - Parent Company
Netlink Solutions (India) Limited - Indian Subsidiary
Jineshvar Securities Private Limited - Wholly Owned Indian Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEB (histing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial statements of Jineshvar Securities Private Limited, subsidiary included in the consolidated unaudited financial results, whose interim financial statements reflect total assets of Rs. 308.00 lakhs as at September 30, 2022 and total revenues of Rs. 207.07, total net profit after tax of Rs. 13.66 lakhs and total comprehensive income of Rs. 13.66 lakhs, for the quarter and six month ended September 30, 2022 as considered in the consolidated unaudited financial results. These interim financial statements have been reviewed by the other auditor whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of the other auditor and the procedure performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

7. The unaudited financial results of the Group for the quarter and six month ended 30th September, 2021, included in the Statement, were reviewed by predecessor auditor whose report dated 9th November, 2021 expressed an unmodified conclusion on those unaudited financial results.

The unaudited financial results of the Group for the quarter ended June 30, 2022 included in the Statement, were reviewed by predecessor auditor whose report dated 29th July, 2022 expressed an unmodified conclusion on those unaudited financial results.

The financial information of the Group for the year ended 31st March, 2022 included in the Statement, were audited by predecessor auditor whose report dated 6th May, 2022 expressed an unmodified opinion on those audited financial information.

Our conclusion on the Statement is not modified in respect of the above matters.

For Ladha Singhal & Associates

Chartered Accountants

(Firm Regd. No. 120241W

(Ajay Singhal)

Partner

M. No. 104451

UDIN: 22104451BCMEFG1248

Place: Mumbai

Date: 8th November, 2022

336, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (w), Mumbai 400 053 CIN L22200MH2005PLC152387

Statement of Consolidated Financial Results for the Quarter and Half Year Ended on 30-09-2022

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Rs.	ın	lak	ne

		Consolidated Rs. in lakh					
	*		Quarter Ende			v Endad	Vasu
Sr.	Particulars	30/09/2022	30/06/2022	30/09/2021	30/09/2022	r Ended	Year ended
No.	*	Unaudited	Unaudited	Unaudited	Unaudited	30/09/2021 Unaudited	31/03/2022
1	Income	Onaudited	Onaudited	Onaudited	Unaudited	Unaudited	Audited
	(a) Revenue from operations	121.60	157.59	246.76	070.40	050.40	
	(b) Net Gain / (loss) on Long Term Investments including	80.13		216.76	279.19	253.18	434.16
	fair value changes	00.13	(26.82)	62.72	53.31	63.32	93.12
	(c) Other Income	42.00	101.40	5.91	142.40	40.04	07.50
	Total Income from Operations	243.72	232.17		143.40	13.61	27.52
2	Expenses	243.12	232.17	285.39	475.89	330.11	554.80
_	(a) Cost of Services	0.92	1 15	0.40	0.07	0.00	
	(b) Purchase of stock in trade	112.14	1.15 81.31	0.42	2.07	0.92	14.32
ž.	(c)Changes in inventories of finished goods, work-in-	(18.69)	9.63	187.64	193.45	317.11	466.16
	progress and Stock-in-Trade	(18.69)	9.63	21.50	(9.06)	(76.03)	(78.78
	(d) Employees cost	19.28	12.40	9.19	31.68	12.76	45.22
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and amortization expense	5.87	6.25	4.45	12.12	6.87	20.82
	(g) Other expenses	15.40	13.20	5.62	28.60	8.31	31.41
	Total Expenses	134.92	123.94	228.82	258.86	269.94	499.15
3	Profit / (Loss) before exceptional Items & Tax (1-2)	108.80	108.23	5,6.57	217.03	60.17	55.65
4	Exceptional Item	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3-4)	108.80	108.23	56.57	217.03	60.17	55.65
6	Tax Expenses						
	(a) Current tax		-	-	-	-	-
	(b) Tax provision of earlier years	-	-	-		-	-
	(c) Deferred Tax Charges/(credit)	12.52	17.68	11.39	30.20	7.94	9.12
_	Total Tax	12.52	17.68	11.39	30.20	7.94	9.12
	Profit for the period (5-6)	96.28	90.55	45.18	186.83	52.23	46.53
	Other Comprehensive Income, net of Tax	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	96.28	90.55	45.18	186.83	52.23	46.53
	Total profit attributable to					8	
	- Owners of the Company	69.39	54.01	26.31	123.40	33.36	24.39
	- Non - controlling interest	26.89	36.54	18.87	63.43	18.87	22.14
	Other comprehensive income attributable to						
	- Owners of the Company	-	-	-	-	-	
	- Non - controlling interest	-	-	-	-	-	-
	Total comprehensive income attributable to						
	- Owners of the Company	69.39	54.01	26.31	123.40	33.36	24.39
	- Non - controlling interest	26.89	36.54	18.87	63.43	18.87	22.14
					300	.0.07	22.17
12	Paid-up equity share capital (face value of share Rs. 10/-)	1,002.00	1,002.00	1,002.00	1,002.00	1,002.00	1,002.00
	Other Equity	.,	.,552.50	7,002.00	.,002.00	1,002.00	
	Earnings Per Equity Share (Face value Rs. 10/- each)						400.75
	(not annualized) (in Rs.)						
	(1) Basic	0.60	0.54	0.00	4.00	0.05	0.7
	(2) Diluted	0.69	0.54	0.26	1.23	0.33	0.24
	(2) Diluted	0.69	0.54	0.26	1.23	0.33	0.24



Consolidated Segment wise information

Rs. in lakhs	F	RS.	in	lak	hs
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						Rs. in lakh
Particulars		Quarter Ende		Half Yea	r Ended	Year ended
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Segment Revenue						
Web based Solution /Software Development	2.32	2.11	1.02	4.43	1.44	6.5
Magazine/Info Media	13.16	155.15	-	168.31	-	-
Exhibition Management	-	4.87	2.59	4.87	2.59	35.62
Investments/Treasury	197.83	66.96	277.07	264.79	314.63	495.2
Unallocable	30.41	3.08	4.71	33.49	11.45	17.4
Total	243.72	232.17	285.39	475.89	330.11	554.8
2 Segment Results						
Web based Solution /Software Development	(40.04)	(7.07)	(7.04)			
Magazine/Info Media	(10.61)	(, , ,		, , , , ,	(14.87)	(30.5
100 C - C - C - C - C - C - C - C - C - C	7.81	149.90	(1.42)	157.71	(1.42)	(7.6
Exhibition Management	(3.75)	0.66	(2.09)	(3.09)	(2.09)	1.7
Investments/Treasury	101.75	(25.88)		75.87	69.62	100.6
Unallocable (Income Less Exps)	13.59	(9.08)	2.19	4.51	8.93	(8.5
Profit before tax and interest	108.80	108.23	56.57	217.03	60.17	55.6
Less: Interest	` -	· -	-	-	Ψ.	-
Profit before tax	108.80	108.23	56.57	217.03	60.17	55.6
Segment Assets	=					
Web based Solution /Software Development	300.65	344.96	348.60	300.65	348.60	339.7
Magazine/Info Media	0.29	155.44	0.29	0.29	0.29	0.2
Exhibition Management	51.98	56.12	66.25	51.98	66.25	58.7
Investments/Treasury	1,434.14	1,185.07	1,210.81	1,434.14	1,210.81	1,227.8
Unallocable	254.43	214.79	235.87	254.43	235.87	228.3
Total Segment Assets	2,041.49	1,956.38	1,861.82	2,041.49	1,861.82	1,855.0
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Segment Liabilities						
Web based Solution /Software Development	1.81	2.12	2.39	1.81	2.39	2.0
Magazine/Info Media	0.02	0.01	0.03	0.02	0.03	0.0
Exhibition Management	-	-	1.61	-	1.61	0.0
Investments/Treasury	25.52	25.20	25.19	25.52	25.19	24.9
Unallocable	0.76	11.95	0.35	0.76	0.35	1.4
Total Segment Liabilities	28.11	39.28	29.57	28.11	29.57	28.5



Jupiter Infomedia Limited 336, Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai-40053 CIN:L22200MH2005PLC152387

1 STATEMENT OF ASSETS AND LIABILITIES

	1.	Consolidated	Rs. in Lak
Particulars	As At	As At	As At
Tarifolding	30-09-2022	30-09-2021	31-03-2022
	Unaudited	Unaudited	Audited
ASSETS		Ondudited	Addited
1 Non Current Assets			12
(a) Property, Plant and Equipment	13.38	62.51	59.7
(b) Other Intangible assets	55.68	76.44	65.3
(c) Financial Assets		70.44	05.0
(i) Investments	840.62	723.97	738.6
(ii) Trade receivables	-	-	750.0
(iii) Loans	125.00	125.00	125.0
(iv) Others (Property advance & Lease Deposit)	355.00	355.00	0.000
(d) Deferred tax assets (net)	19.65	51.02	355.2
(e) Other non-current assets	20.82	18.97	49.8
Total Non Current Assets	1,430.15	1,412.91	4 200 6
	1,430.13	1,412.91	1,393.8
Current Assets			
(a) Inventories	117.98	100.10	100.0
(b) Financial Assets	117.90	106.16	108.9
(i) Investments			
(ii) Trade receivables	0.00	-	-
(iii) Cash and cash equivalents	0.96	0.20	0.2
(iv) Bank Balances other than cash and cash equivalents	186.59	56.26	49.0
(v) Loans	1.34	1.26	-
(vi) Others	- 44.00	-	-
(c) Other current assets	11.36	0.75	6.0
Total Current Assets	29.71	20.88	33.5
Non-current assets classified as held for sale	347.94	185.51	197.8
Total Assets	263.40	263.40	263.4
	2,041.49	1,861.82	1,855.08
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital			
(b) Other Equity	1,002.00	1,002.00	1,002.00
(c) Non-Controlling interests	524.15	409.72	400.7
	487.23	420.53	423.8
otal Equity	2,013.38	1,832.25	1,826.55
Liabilities			,
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	-	-	-
(ii) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises	-	-	
(ii) total outstanding dues of creditors other than micro enterprises and		20	
small enterprises	0.59	0.45	0.70
(iii) Other financial liabilities	0.86	4.06	0.70
(b) Other current liabilities	1.13	0.27	3.07
(c) Provisions	0.76	0.03	3.07
otal Current liabilities	3.35	4.81	
iabilities directly associated with assets in disposal group classified as held	5.55	4.01	3.77
or sale	24.76	24.76	24.76
otal Equity and Liabilities	2,041.49	1,861.82	
	2,041.49	1,001.82	1,855.08

Jupiter Infomedia Limited 336, Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai-40053 CIN:L22200MH2005PLC152387

2 STATEMENT OF CASH FLOW

Rs. in Lakhs

			Rs. in Lakhs
		Consolidated	
	Half Year	Half Year	Year ended
Particulars	Ended	Ended	
	30-09-2022	30-09-2021	31-03-2022
	Unaudited	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax	217.03	60.17	55.65
Adjustments for :			
Depreciation and Amortisation Expenses	12.12	6.87	20.82
Dividend Income	(7.74)	(1.16)	(10.95)
(Profit) / Loss on sale of Investments including fair value cannges	(53.31)	(63.32)	(93.12
(Profit) / Loss on sale of fixed assets	(25.50)	(03.32)	(33.12
Interest Income	(6.26)	(12.45)	(18.17
		-	
Operating Profit before working capital changes	136.35	(9.89)	(45.77
Observed to the second to the			
Changes in working capital:	(0.44)		
Increase / (Decrease) in Trade Payable	(0.11)	0.08	0.34
Increase / (Decrease) in Other Financial liabilities	0.86	4.06	-
Increase / (Decrease) in Other current liabilities	(1.94)	(1.01)	1.79
Increase / (Decrease) in Other Provisions	0.76	0.03	-
Increase / (Decrease) in liability of assets held for Sale	-	24.76	24.76
Increase / (Decrease) in Trade Receivable	(0.70)	(0.07)	(0.13
Increase / (Decrease) in Inventories	(9.06)	(76.02)	(78.78
Increase / (Decrease) in Current & Non Current Other Financial Assets	(5.03)	229.95	223.45
Increase / (Decrease) in Current & Non currents Financial Assets Loans	(0.00)	156.25	156.25
Increase / (Decrease) in Other Current and non curent assets	(12.10)	(29.52)	(22.32
Increase / (Decrease) in Non Currents Assets classified as held for sale	(12.10)	(263.40)	(263.40)
morease / (Decrease) in Non Ouncins Assets diassined as neithor sale		(203.40)	(203.40)
Cash generated from operations after working capital changes	109.04	35.22	(3.81)
Direct taxes paid/(Refund)	4.89	20.20	20.20
NET CASH (USED IN) / FROM OPERATING ACTIVITIES (A)	104.14	15.02	(24.01
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Tangible/Intangible assets (including capital WIP & Capital	(0.56)	(82.81)	(82.93
Advance)	(0.50)	(02.01)	(02.95)
Proceeds from sale of fixed assets	70.00	_	
(Purchase) / Sale of Investments (Net)	(48.69)	(652.03)	(636.88)
Dividend & Interest Received	14.00	,	
		13.61	29.12
NET CASH (USED IN) / FROM INVESTING ACTIVITIES (B)	34.74	(721.23)	(690.69
O CARLET OW FROM FINANCING ACTIVITIES			
C. CASH FLOW FROM FINANCING ACTIVITIES			
Interest and Financial Charges paid	-	-	-
Increase in borrowings	-	-	-
Investment by/(Purchase) from Minorties/Non-Controlling interests	-	401.66	401.66
Increase in capital reserve on consolidation	-	355.29	355.29
Dividend Paid including dividend tax	-	-	-
NET CASH (USED IN) / FROM FINANCING ACTIVITIES (C)	-	756.95	756.95
	1		42.25
NET CASH INFLOW/(OUTFLOW) (A+B+C)	138.89	50.74	
NET CASH INFLOW/(OUTFLOW) (A+B+C)	138.89	50.74	
NET CASH INFLOW/(OUTFLOW) (A+B+C) Cash & Cash equivalents - Opening Balance	138.89 49.03	6.78	6.78
Cash & Cash equivalents - Opening Balance	49.03	6.78	6.78



336, Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai-40053 CIN:L22200MH2005PLC152387

- 3 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 8th November, 2022. The Company's Statutory Auditors have expressed an unmodified opinion of the aforesaid results.
- 4 The Group is in the business of web based solutions, Magzine /information Media. Exhibition Management and Investment/Treasury which in context of Ind AS 108-"Operating Segment", are considerd as the operating segments of the group.
- The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of SEBI circular dated July 5, 2016.
- 6 Figures for the previous period/year have been reclassified / regrouped /re-arranged to conform to this period/year classification, whenever necessary.
- 7 The key standalone financial information of the company is given below:

Rs. in Lakhs

1\(\frac{1}{2}\). III La								
		Quarter Ended		Half Yea	Year ended			
Particulars	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022		
Farticulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
Revenue from operations	0.86	0.56	0.40	1.42	0.82	2.20		
Profit before Tax	19.46	(4.70)	(3.10)	14.76	(3.32)	(14.20)		
Net Profit for the period	12.53	(3.52)	(2.31)	9.01	(1.85)	(8.92)		
Other Comprehensive	-	-	-	-	-			
Income								
Total Comprehensive	12.53	(3.52)	(2.31)	9.01	(1.85)	(8.92)		
income					` '			

For and on behalf of the Board

Umesh Modi

Chairman and Managing Director

DIN: 01570180 Place: Mumbai

Dated: 8th November, 2022

LADHA SINGHAL & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULT

To The Board of Directors of Jupiter Infomedia Limited,

- 1. We have reviewed the unaudited standalone financial results of **Jupiter Infomedia Limited** ("the Company") for the quarter and six month ended September 30, 2022 which are included in the accompanying "Statement of Unaudited Standalone Financial Results for the quarter and six month ended September 30, 2022" together with the relevant notes thereon ("the Statement"). The statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") read with SEBI Circular No. CIR/CFD/FAC /62/2016 dated July 05, 2016.
- 2. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies. Our responsibility is to issue a report on the Statement based on our review.
- 3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated above, nothing has come to our attention that cause us to believe that the accompanying Statement of unaudited standalone financial result has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. The unaudited financial results of the Company for the quarter and six months ended 30th September, 2021, included in the Statement, were reviewed by predecessor auditor whose report dated 9th November, 2021 expressed an unmodified conclusion on those unaudited financial results.

The unaudited financial results of the Company for the quarter ended 30th June, 2022 included in the Statement, were reviewed by predecessor auditor whose report dated 29th July, 2022 expressed an unmodified conclusion on those unaudited financial results.

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The financial information for the year ended 31st March, 2022 included in the Statement, were audited by predecessor auditor whose report dated 6th May, 2022 expressed an unmodified opinion on those audited financial information.

Our conclusion is not modified in respect of these matters.

For Ladha Singhal & Associates

Chartered Accountants

(Firm Regd. No. 120241W

(Ajay Singhal)

Partner

M. No. 104451

UDIN: 22104451BCMDSP2499

Place: Mumbai

Date: 8th November, 2022

336, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (w), Mumbai 400 053 CIN L22200MH2005PLC152387

Statement of Standalone Financial Results for the Quarter and Half Year Ended on 30-09-2022

Rs. in lakhs

	Rs. in lakhs Standalone						
	$_{\lor}$	C	uarter Ende		Half Yea	Year ended	
Sr.		30/09/2022			30/09/2022		31/03/2022
No.	Particulars	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
_	Income						
	(a) Revenue from operations	0.86	0.56	0.40	1.42	0.82	2.20
	(b) Net Gain / (loss) on Long term Investments	4.00		0.00	0.00	4.00	
	including fair value changes	1.93	0.10	0.60	2.03	1.20	1.55
	(c) Other Income	28.44	2.98	4.12	31.42	10.26	15.88
	Total Income from Operations	31.23	3.64	5.12	34.87	12.28	19.63
2	Expenses		1				
	(a) Cost of Services	0.26	0.48	0.34	0.74	0.84	1.96
	(b) Cost of Production	-	-	-	-	-	_
	(c)Changes in inventories of finished goods, work-in-	-	-	-			
	progress and Stock-in-Trade				-	-	
	(d) Employees cost	6.38	2.53	3.05	8.91	5.45	11.78
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and amortization expense	1.30	1.69	2.41	2.99	4.82	9.64
	(g) Other expenses	3.84	3.64	2.42	7.48	4.49	10.45
	Total Expenses	11.77	8.34	8.22	20.11	15.60	33.83
3	Profit /(Loss) before exceptional Items & Tax (1-	19.46	(4.70)	(3.10)	14.76	(2.22)	(14.20)
3	2)	19.40	(4.70)	(3.10)	14.76	(3.32)	(14.20)
4	Exceptional Item	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3-4)	19.46	(4.70)	(3.10)	14.76	(3.32)	(14.20)
6	Tax Expenses						
	(a) Current tax	-	-	-	-	-	-
	(b) Tax provision of earlier years	-	-	-	-	-	-
	(c) Deferred Tax Charges/(credit)	6.93	(1.18)	(0.79)	5.75	(1.47)	(5.28)
	Total Tax	6.93	(1.18)	(0.79)	5.75	(1.47)	(5.28)
7	Profit / (Loss) after tax (5-6)	12.53	(3.52)	(2.31)	9.01	(1.85)	(8.92)
8	Other Comprehensive Income, net of Tax	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	12.53	(3.52)	(2.31)	9.01	(1.85)	(8.92)
10	Paid-up equity share capital (face value of share	1,002.00	1,002.00	1,002.00	1.002.00	1,002.00	1,002.00
10	Rs. 10/-)	1,002.00	1,002.00	1,002.00	1,002.00	1,002.00	1,002.00
11							28.92
12	Earnings Per Equity Share (Face value Rs. 10/-						
12	each) (not annualized) (in Rs)						9
	(1) Basic	0.13	(0.04)	, ,	0.09	(0.02)	(0.09)
	(2) Diluted	0.13	(0.04)	(0.02)	0.09	(0.02)	(0.09)



336, Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai-40053 CIN:L22200MH2005PLC152387

Notes

1 STATEMENT OF ASSETS AND LIABILITIES

Rs. in Lakhs

	Rs. in Laki				
Λ		Standalone	A = A4		
Particulars	As At 30-09-2022	As At 30-09-2021	As At 31-03-2022		
Faiticulais	Unaudited	Unaudited	Audited		
ASSETS	Oridaditod	Oridaditod	/ taattoa		
1 Non Current Assets					
(a) Property, Plant and Equipment	2.08	47.94	46.80		
(b) Other Intangible assets	4.43	10.19	6.64		
(c) Financial Assets					
(i) Investments	574.59	535.40	527.76		
(ii) Trade receivables	. =	-	-		
(iii) Loans	125.00	125.00	125.00		
(iv) Others (Property advance & Lease Deposit)	277.50	277.50	277.50		
(d) Deferred tax assets (net)	24.91	26.85	30.65		
(e) Other non-current assets	-	5.88	-		
Total Non Current Assets	1,008.51	1,028.76	1,014.35		
Current Assets					
(a) Inventories	0.31	0.31	0.31		
(b) Financial Assets					
(i) Investments	-	-	_		
(ii) Trade receivables	. 0.23	0.20	0.26		
(iii) Cash and cash equivalents	5.29	4.28	1.92		
(iv) Loans	-	-	-		
(v) Others	11.36	0.75	5.74		
(c) Other current assets	15.86	5.98	10.22		
Total Current Assets	33.05	11.52	18.45		
Total Assets	1,041.56	1,040.28	1,032.80		
EQUITY AND LIABILITIES					
Equity					
(a) Equity Share capital	1,002.00	1,002.00	1,002.00		
(b) Other Equity	37.93	35.99	28.92		
Total Equity	1,039.93	1,037.99	1,030.92		
Liabilities					
Current liabilities					
(a) Financial Liabilities					
(i) Borrowings	-	-	-		
(ii) Trade payables					
(i) total outstanding dues of micro enterprises and small enterprises	-	-	-		
(ii) total outstanding dues of creditors other than micro	0.50				
enterprises and small enterprises	0.59	0.45	0.70		
(iii) Other financial liabilities	-	1.76	-		
(b) Other current liabilities	1.04	0.08	1.18		
(c) Provisions	-	-	-		
Total Current liabilities	1.63	2.29	1.88		
Total Equity and Liabilities	1,041.56	1,040.28	1,032.80		



336, Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai-40053 CIN:L22200MH2005PLC152387

2 STATEMENT OF CASH FLOW

Rs. in Lakhs

	Т		Rs. in Lakhs
		Standalone	
	Half Year	Half Year	Year ended
Particulars		Ended 30-	31-03-2022
Tartioulars	09-2022	09-2021	01-00-2022
	Unaudited	Unaudited	Audited
A CACH ELOW EDOM ODERATINO ACTIVITIES			
A. CASH FLOW FROM OPERATING ACTIVITIES	11.70	(0.00)	(44.00)
Net Profit before tax	14.76	(3.32)	(14.20)
Adjustments for:			
Depreciation and Amortisation Expenses	2.99	4.82	9.64
Dividend Income	(0.13)	-	-
(Profit) / Loss on sale of Investments including fair value changes	(2.03)	(1.20)	(1.55)
(Profit) / Loss on sale of fixed assets	(25.50)	-	-
Interest Income	(5.79)	(10.26)	(15.88)
Operating Profit before working capital changes	(15.71)	(9.96)	(21.99)
Changes in working capital :			
Increase / (Decrease) in Trade Payable	(0.11)	0.08	0.34
Increase / (Decrease) in Other current financial liabilities	-	1.76	-
Increase / (Decrease) in Other current liabilities	(0.14)	(0.99)	0.12
Increase / (Decrease) in Trade Receivable	0.03	(0.07)	(0.13)
Increase / (Decrease) in Inventories	-	-	
Increase / (Decrease) in Current & Non Current Other Financial Assets	(5.62)	57.99	-
Increase / (Decrease) in Current & Non currents Financial Assets Loans	-	156.25	156.25
Increase / (Decrease) in Other Current and non curent assets	(7.51)	(1.53)	52.12
Cash generated from operations after working capital changes	(29.06)	203.53	186.71
Direct taxes paid/(Refund)	(1.87)	-	(0.98)
NET CASH (USED IN) / FROM OPERATING ACTIVITIES (A)	(27.18)	203.53	187.69
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Tangible/Intangible assets (including capital WIP & Capital Advance)	(0.56)	-	(0.12)
Proceeds from sale of fixed assets	70.00	-	-
(Purchase) / Sale of Investments (Net)	(44.81)	(213.38)	(205.40)
Dividend & Interest Received	5.92	10.26	15.88
NET CASH (USED IN) / FROM INVESTING ACTIVITIES (B)	30.56	(203.12)	(189.64)
,			
C. CASH FLOW FROM FINANCING ACTIVITIES			
Interest and Financial Charges paid	-	-	-
Increase in borrowings	-	-	-
Dividend Paid including dividend tax		-	-
NET CASH (USED IN) / FROM FINANCING ACTIVITIES (C)	-	-	-
NET CASH INFLOW/(OUTFLOW) (A+B+C)	3.37	0.41	(1.95)
Cook & Cook equivalente. Cooking Polane	4.00	0.07	0.07
Cash & Cash equivalents - Opening Balance	1.92	3.87	3.87
Cash & Cash equivalents - Closing Balance	5.29	4.28	1.92
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS	3.37	0.41	(1.95)

336, Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai-40053 CIN:L22200MH2005PLC152387

- 3 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 8th November, 2022. The Company's Statutory Auditors have expressed an unmodified opinion of the aforesaid results.
- 4 The Company is in the busines of web based solutions and all other activities involved around it which, in the context of Ind AS 108-"Operating Segment" is considerd as the operating segment of the company. As such there is no seperate reportable segment in respect of standalone results.
- 5 The financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and in terms of SEBI circular dated July 5, 2016.
- 6 Figures for the previous period/year have been reclassified / regrouped /re-arranged to conform to this period/year classification, whenever necessary.

For and on behalf of the Board

Umesh Modi

Chairman and Managing Director

DIN: 01570180 Place: Mumbai

Dated: 8th November, 2022