

Esha Media Research Limited

CIN NO.: L72400MH1984PLC322857

Date 14th November, 2023

Market Operations Department

BSE Limited 25th Floor, P. J. Towers, Dalal Street, Mumbai- 400 001

Scrip Code: 531259; Scrip ID: Eshamedia

Subject: Submission of unaudited financial results for the quarter ended 30th September, 2023.

Dear Sir,

In connection with the above and in compliance with the requirement of (Listing Obligations and Disclosure Requirements) Regulations, 2015, please note that the Board of Directors of the Company have at their meeting held on Tuesday the 14th day of November, 2023, have amongst other matters considered and approved the Unaudited Financial Results of the Company for the quarter ended 30th September, 2023.

A copy of the above said results as approved by the Board is enclosed for your records.

Kindly note that commencement time of Board meeting was 3.00 p.m. and conclusion time of the Board Meeting was 5.30 p.m.

Thanking you,

Yours faithfully,

For Esha Media Research Limited

Ms. Shilpa Pawar Whole Time Director Din: 01196385

Encl.: as above

ESHA MEDIA RESEARCH LIMITED

REGD. OFFICE: 10TH FLOOR, KRUSHAL COMMERCIAL COMPLEX, ABOVE SHOPPERS STOP, G.M. ROAD, CHEMBUR (W) - 400 089 STATEMENT OF UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2023

(Rs. In Lakhs)

		3 Months ended			6 Months ended		Year ended
S No	PARTICULARS	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Un audited	Un audited	Un audited	Un audited	Un audited	Audited
1	Income from Operations	2.61	4.38	0.93	6.99	4.86	7.88
2	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
3	Total Income (1+2)	2.61	4.38	0.93	6.99	4.86	7.88
4	Expenditure						
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b) Employee Benefits Expense	0.54	0.54	3.34	1.08	5.68	8.86
	c) Depreciation	0.29	0.29	0.32	0.58	0.75	1.49
	d) Other Expenditure	1.18	5.75	1.08	6.93	7.17	15.44
	Total	2.01	6.58	4.74	8.59	13.60	25.80
5	Profit / (Loss) before Exceptional Items and tax (3-4)	0.60	-2.20	-3.81	-1.60	-8.74	-17.91
6	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) before tax (5-6)	0.60	-2.20	-3.81	-1.60	-8.74	-17.91
8	Tax Expenses	0.07	0.07	0.06	0.14	0.12	0.33
	a) Current Tax						
	b) Deferred Tax	0.07	0.07	0.06	0.14	0.12	0.33
9	Profit / (Loss) after tax for the period from continuing operations(7-8)	0.53	-2.27	-3.88	-1.74	-8.87	-18.24
10	Other comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
11	Total comprehensive income for the period (9+10)	0.53	-2.27	-3.88	-1.74	-8.87	-18.24
12	Paid-up equity share capital (Face value of Rs. 10/- per share)	829.60	829.60	829.60	829.60	829.60	829.60
13	Other Equity						-1550.17
14	Earinings Per Share (EPS)						
	a) Basic and diluted EPS before extraordinary items	0.01	(0.03)	(0.05)	(0.02)	(0.11)	(0.22)
	for the period, for the year to date and for the						
	previous year (not to be annualised)						
	b) Basic and diluted EPS after Extraordinary items	0.01	(0.03)	(0.05)	(0.02)	(0.11)	(0.22)
	for the period, for the year to date and for the						
	previous year (not to be annualised)						

Notes:

- a) The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting standards) Rules. 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) rules 2016.
- b) The above Financial results recommended by the Audit Committee are considered and approved by the Board of Directors at their meeting held on 14.11.2023
- c) The Statutory Auditors of the Company have carried out limited review of the above un audited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
- (d) The entire operations of the Company relate to only one segment hence segmental reporting as per Ind AS 108 is not applicable.
- e) The financials results for the quarter ended 30.09.2023 are also available on the Bombay stock exchange.
- f) Previous Year/ Period figures have been regrouped and recast, wherever necessary, in line with the current period presentation.

Place: Mumbai Date: 14/11/2023 For Esha Media Research Ltd

Ms. Shilpa Pawar Whole Time Director Din: 01196385

ESHA MEDIA RESEARCH LIMITED

REGD: 10TH FLOOR, KRUSHAL COMMERCIAL COMPLEX, ABOVE SHOPPERS STOP, G.M. ROAD, CHEMBUR (W) - 400 089

Rupees in lakhs

Non-current assets 10 10 10 10 10 10 10 1	STATEMENT OF ASSETS AND LIABILITIES					
ASSETS Non-current assets apProperty Plant & Equipment 5.12 5.56	Particulars	As at 30.09.2023	As at 31.03.2023			
Non-current assets a)Property Plant & Equipment 5.12 5.56		Unaudited	Audited			
a)Property Plant & Equipment b)Investment Property c)Intangible assets d)Financial Assets (i) investments						
b)Investment Property c)Intangible assets d)Financial Assets (i) investments (ii) Loans and Advances e)Deferred tax assets f)Other non-current assets Total non Current Assets (a)Investments (b)Financial Assets i)Investments ii)Trade receivables iii)Cash and cash equivalents iv)Other bank balances y)Other Financial Assets (c)Current Tax assets(net) (d)Other current Assets Total current Assets 154.63 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital (b)Other equity Total eqity Total eqity Total eqity Total eqity Total current borrowings (c)Deferred tax liabilities (i)Current Borrowings (iii)Current Borrowings (iiii)Current Borrowings (iiii)Current Borrowings (iiii)Current Borrowings (iiiii)Current Borrowings (iiiiiii)Current Borrowings (iiiiiii)Current Borrowings (iiiiiiiii)Current Borrowings (iiiiiiii)Current Borrowings (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	Non-current assets					
c)Intangible assets d)Financial Assets (i) investments (ii) Loans and Advances e)Deferred tax assets f)Other non-current assets Total non Current Assets Total non Current Assets 17.36 17.94 Current Assets (a)Inventories&Work in progress (a)Investments ii)Trade receivables iii)Cash and cash equivalents iv)Other bank balances v)Other Financial Assets 13.68 (c)Current Tax assets(net) (d)Other current assets Total current Assets 154.63 148.32 TOTAL 171.99 166.26 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital (b)Other equity -1551.91 -1550.17 Total eqity -722.31 Total current borrowings (c)Deferred tax liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (c)Ciprovisions (c)Dother current liabilities (iii)Other funancial liabilities (iii)Other financial liabilities (iii)Other financial liabilities (io)Current Borrowings (iii)Trade payables - total dues of: :small and micro enterprises (iii)Other financial liabilities (io)Current liabilitie	a)Property Plant & Equipment	5.12	5.56			
d)Financial Assets (i) investments (ii) Loans and Advances e) 9.94 e) 9.96 e) 0.00 e)						
(i) investments (ii) Loans and Advances (ii) Loans and Advances 9,94 9,94 9,94 9,94 9,94 9,94 9,94 9,9	c)Intangible assets					
(ii)Loans and Advances e) 9.94 e)Deferred tax assets f)Other non-current assets Total non Current Assets 17.36 17.94 Current Assets (a)Inventories&Work in progress (a)Investments ii)Trade receivables iii)Cash and cash equivalents iv)Other bank balances y)Other Financial Assets 2.23 y)Other Financial Assets i)Investments ii)Trade receivables iii)Cash and cash equivalents iv)Other bank balances y)Other Financial Assets 13.68 (c)Current Tax assets(net) (d)Other current assets 123.27 123.13 Total current Assets 154.63 148.32 TOTAL 171.99 166.26 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital (b)Other equity -1551.91 -1550.17 Total eqity -722.31 -720.57 Non- current liabilities (a)Financial Liabilities (i)Current Borrowings (c)Deferred tax liabilities (Net) 0.00 Total non current Liabilities (i)Current Borrowings (ii)Trade payables - total dues of: small and micro enterprises : others than small and micro enterprises (iii)Other current liabilities (b)Other current liabilities (b)Other current liabilities (c)Current tax liability(Net) Total current liabilities 114.12 110.91	d)Financial Assets					
e)Deferred tax assets f)Other non-current assets Total non Current Assets Total non Current Assets 17.36 17.94 Current Assets (a)Inventories&Work in progress (b)Financial Assets i)Investments ii)Trade receivables ii)Cash and cash equivalents iv)Other bank balances v)Other Financial Assets 13.68 (c)Current Tax assets(net) (d)Other current assets Total current Assets 123.27 123.13 Total current Assets 154.63 148.32 TOTAL 171.99 166.26 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital (b)Other equity -1551.91 -1550.17 Total eqity -722.31 -720.57 Non- current liabilites (a)Financial Liabilities (b)Provisions (c)Deferred tax liabilities (Net) 0.00 Total non current Liabilities (i)Current Borrowings (iii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises : others than small and micro enterprises (c)provisions (d)Current tax liabilities (i)Current liabilities (i)Other current liabilities (i)Other current liabilities (i)Other financial liabilities (i)Other financial liabilities (i)Other current liabilities (i)Other tax liability(Net) Total current liabilities 114.12 110.91	(i) investments	0.12	0.12			
### Total non Current Assets Total non Current Assets 17.36 17.94	(ii)Loans and Advances	9.94	9.94			
Total non Current Assets	e)Deferred tax assets	2.18	2.32			
Current Assets (a)Inventories&Work in progress (b)Financial Assets i)Investments ii)Trade receivables iii)Cash and cash equivalents iv)Other bank balances v)Other Financial Assets (c)Current Tax assets(net) (d)Other current assets TOTAL TOTAL 171.99 166.26 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital (b)Other equity Total eqity Total eqity Total epity Total biblites i)Non current borrowings (c)Deferred tax liabilities (i)Current Borrowings (ii)Trade payables - total dues of: small and micro enterprises : others than small and micro enterprises (iii)Other funancial Liabilities (b)Other current liabilities 59.11 59.33 (d)Current tax liabilities (5)Provisions (c)Deferent tax liabilities (iii)Other financial Liabilities (iii)Other current liabilities (iii)Other financial Liabilities (iii)Other current liabilities (iii)Other current liabilities (iii)Other financial Liabilities (iii)Other current liabilities (iii)Other current liabilities (iii)Other current liabilities 19.48 15.51 159.33 (b)Other current liabilities 19.48 15.51 (iii)Other financial liabilities 19.48 15.51 159.33 (d)Other current liabilities 114.12 110.91	f)Other non-current assets					
(a)Inventories&Work in progress (b)Financial Assets i)Investments ii)Trade receivables ii)Cash and cash equivalents iv)Other bank balances v)Other Financial Assets (c)Current Tax assets(net) (d)Other current assets Total current Assets 13.68 13.68 13.68 13.68 (c)Current Tax assets(net) (d)Other current assets 123.27 123.13 Total current Assets 154.63 148.32 TOTAL 171.99 166.26 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital (b)Other equity -1551.91 -1550.17 Total eqity 772.31 770.57 Non- current liabilities (a)Financial Liabilities i)Non current borrowings (c)Deferred tax liabilities (Net) Total non current Liabilities (i)Current liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (5)Other current liabilities (5)Other current liabilities (6)Other current liabilities (7)Other financial liabilities (8)Other current liabilities (9)Other current liabilities (10)Other financial liabilities (114.12 110.91	Total non Current Assets	17.36	17.94			
(a)Inventories&Work in progress (b)Financial Assets i)Investments ii)Trade receivables ii)Cash and cash equivalents iv)Other bank balances v)Other Financial Assets (c)Current Tax assets(net) (d)Other current assets Total current Assets 13.68 13.68 13.68 13.68 (c)Current Tax assets(net) (d)Other current assets 123.27 123.13 Total current Assets 154.63 148.32 TOTAL 171.99 166.26 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital (b)Other equity -1551.91 -1550.17 Total eqity 772.31 770.57 Non- current liabilities (a)Financial Liabilities i)Non current borrowings (c)Deferred tax liabilities (Net) Total non current Liabilities (i)Current liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (5)Other current liabilities (5)Other current liabilities (6)Other current liabilities (7)Other financial liabilities (8)Other current liabilities (9)Other current liabilities (10)Other financial liabilities (114.12 110.91	Current Accets					
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i)Investments ii)Trade receivables iii)Cash and cash equivalents iv)Other bank balances v)Other Financial Assets (c)Current Tax assets(net) (d)Other current assets Total current Assets 123.27 123.13 Total current Assets 154.63 148.32 TOTAL 171.99 166.26 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital (b)Other equity -1551.91 -1550.17 Total eqity -722.31 -720.57 Non- current liabilities (a)Financial Liabilities (i)Non current borrowings (c)Deferred tax liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (i)Current financial liabilities (i)Current liabilities	1 0	0.00	0.00			
ii)Trade receivables iii)Cash and cash equivalents iv)Other bank balances v)Other Financial Assets (c)Current Tax assets(net) (d)Other current assets 123.27 123.13 Total current Assets 154.63 148.32 TOTAL 171.99 166.26 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital (b)Other equity -1551.91 -1550.17 Total eqity -722.31 -720.57 Non- current liabilites (a)Financial Liabilities i)Non current borrowings (c)Deferred tax liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises (iii)Other financial liabilities (iii)Other current liabilities (iii)Other current liabilities (iii)Other financial liabilities (iii)Other current liabilities (iiii)Other current liabilities (iiiii)Other current liabilities (iiii)Other current liabilities (iiiii)Other current liabilities (iiii)Other current liabilities (iiiii)Other current liabilities (iiiii)Other current liabilities (iiiii)Other current liabilities (iiiii)Other current liabilities (iiiiii)Other current liabilities (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	` '					
iii)Cash and cash equivalents iv)Other bank balances v)Other Financial Assets (c)Current Tax assets(net) (d)Other current assets 123.27 123.13 Total current Assets 154.63 148.32 TOTAL 171.99 166.26 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital (b)Other equity -1551.91 -1550.17 Total eqity -722.31 -720.57 Non- current liabilites (a)Financial Liabilities i)Non current borrowings (b)Provisions (c)Deferred tax liabilities (i)Current Borrowings (i)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (i)Other financial liabilities (i)Other financial liabilities (i)Other financial liabilities (i)Other financial liabilities (i)Other function enterprises (iii)Other financial liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	,	0.22	2.00			
iv)Other bank balances v)Other Financial Assets (c)Current Tax assets(net) (d)Other current assets 123.27 123.13 Total current Assets 154.63 148.32 TOTAL 171.99 166.26 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital (b)Other equity 1551.91 Total eqity 722.31 720.57 Non- current liabilites (a)Financial Liabilities i)Non current borrowings (b)Provisions (c)Deferred tax liabilities (Net) 0.00 Total non current Liabilities (a)Financial Liabilities (i)Current Borrowings (i)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	'					
v)Other Financial Assets 13.68 13.68 (c)Current Tax assets(net) 123.27 123.13 Total current Assets 154.63 148.32 TOTAL 171.99 166.26 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital 829.60 829.60 (b)Other equity -1551.91 -1550.17 Total eqity -722.31 -720.57 Non- current liabilites (a)Financial Liabilities 780.17 775.92 (b)Provisions (c)Deferred tax liabilities (Net) 0.00 0.00 Total non current Liabilities (a)Financial Liabilities 780.17 775.92 Current liabilities (a)Financial Liabilities 19.48 15.51 (iii)Other financial liabilities 59.11 59.33 (iii)Other financial liabilities 59.11 59.33 (b)Other current liabilities 35.54 36.07 Current liabilities	, <u>*</u>	9.44	9.51			
(c)Current Tax assets(net) (d)Other current assets Total current Assets 154.63 148.32 TOTAL 171.99 166.26 EQUITY AND LIABILITIES Shareholders' funds (a)Share capital (b)Other equity -1551.91 Total eqity -722.31 -720.57 Non- current liabilites (a)Financial Liabilities i)Non current borrowings (c)Deferred tax liabilities (a)Financial Liabilities (b)Current Borrowings (iii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	,	12.60	12.60			
(d)Other current assets		13.68	13.68			
Total current Assets		400.05	400.40			
### TOTAL 171.99 166.26 #################################	· /					
EQUITY AND LIABILITIES Shareholders' funds (a)Share capital 829.60 829.60 (b)Other equity -1551.91 -1550.17 Total eqity -722.31 -720.57 Non-current liabilites (a)Financial Liabilities i)Non current borrowings 780.17 775.92 (b)Provisions (c)Deferred tax liabilities (Net) 0.00 0.00 Total non current Liabilities 780.17 775.92 Current liabilites (a)Financial Liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities 59.11 59.33 (b)Other current liabilities 35.54 36.07 (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	Total current Assets	154.63	148.32			
EQUITY AND LIABILITIES Shareholders' funds (a)Share capital 829.60 829.60 (b)Other equity -1551.91 -1550.17 Total eqity -722.31 -720.57 Non-current liabilites (a)Financial Liabilities i)Non current borrowings 780.17 775.92 (b)Provisions (c)Deferred tax liabilities (Net) 0.00 0.00 Total non current Liabilities 780.17 775.92 Current liabilites (a)Financial Liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities 59.11 59.33 (b)Other current liabilities 35.54 36.07 (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	TOTAL	171 99	166.26			
Shareholders' funds 829.60 829.60 (b)Other equity -1551.91 -1550.17 Total eqity -722.31 -720.57 Non- current liabilites (a)Financial Liabilities 780.17 775.92 (b)Provisions 0.00 0.00 0.00 Total non current Liabilities 780.17 775.92 Current liabilites 780.17 775.92 Current Borrowings (i)Current Borrowings 19.48 15.51 (iii)Other financial liabilities 19.48 15.51 (iii)Other financial liabilities 59.11 59.33 (b)Other current liabilities 35.54 36.07 (c)provisions (d)Current tax liability(Net) 114.12 110.91	TOTAL	171.33	100.20			
(a)Share capital 829.60 829.60 (b)Other equity -1551.91 -1550.17 Total eqity -722.31 -720.57 Non- current liabilites (a)Financial Liabilities 780.17 775.92 (b)Provisions 0.00 0.00 Total non current Liabilities 780.17 775.92 Current liabilities (a)Financial Liabilities 780.17 775.92 Current Borrowings (ii)Trade payables - total dues of: 19.48 15.51 (iii)Other financial liabilities 59.11 59.33 (b)Other current liabilities 35.54 36.07 (c)provisions (d)Current tax liability(Net) 114.12 110.91	EQUITY AND LIABILITIES					
(b)Other equity Total eqity -722.31 -720.57 Non- current liabilites (a)Financial Liabilities i)Non current borrowings (c)Deferred tax liabilities (Net) Total non current Liabilities (a)Financial Liabilities (a)Financial Liabilities (a)Financial Liabilities (a)Financial Liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	Shareholders' funds					
Total eqity -722.31 -720.57	(a)Share capital	829.60	829.60			
Non- current liabilities (a)Financial Liabilities i)Non current borrowings (b)Provisions (c)Deferred tax liabilities (Net) Total non current Liabilities 780.17 775.92 Current liabilites (a)Financial Liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	(b)Other equity	-1551.91	-1550.17			
(a)Financial Liabilities i)Non current borrowings (b)Provisions (c)Deferred tax liabilities (Net) Total non current Liabilities (a)Financial Liabilities (a)Financial Liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	Total eqity	-722.31	-720.57			
i)Non current borrowings (b)Provisions (c)Deferred tax liabilities (Net) Total non current Liabilities (a)Financial Liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 780.17 775.92 780.17 775.92 19.48 15.51 59.33 15.54 36.07						
(b)Provisions (c)Deferred tax liabilities (Net) Total non current Liabilities (a)Financial Liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 0.00 0,00 775.92 780.17 775.92 19.48 15.51 59.33 15.54 36.07						
(c)Deferred tax liabilities (Net) Total non current Liabilities Current liabilites (a)Financial Liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 0.00 0.00 780.17 795.92 795.92 19.48 15.51 59.33 36.07	i)Non current borrowings	780.17	775.92			
Total non current Liabilities 780.17 775.92 Current liabilities (a)Financial Liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities 59.11 59.33 (b)Other current liabilities 35.54 36.07 (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91						
Current liabilites (a)Financial Liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	(c)Deferred tax liabilities (Net)	0.00	0.00			
(a)Financial Liabilities (i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91		780.17	775.92			
(i)Current Borrowings (ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91						
(ii)Trade payables - total dues of: :small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	` '					
:small and micro enterprises : others than small and micro enterprises (iii)Other financial liabilities (b)Other current liabilities (c)provisions (d)Current tax liability(Net) Total current liabilities 19.48 15.51 59.33 36.07 10.91	-					
: others than small and micro enterprises 19.48 15.51 (iii)Other financial liabilities 59.11 59.33 (b)Other current liabilities 35.54 36.07 (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	* *					
(iii)Other financial liabilities 59.11 59.33 (b)Other current liabilities 35.54 36.07 (c)provisions (d)Current tax liability(Net) 114.12 110.91	•	19 48	15 51			
(b)Other current liabilities 35.54 36.07 (c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	<u>*</u>					
(c)provisions (d)Current tax liability(Net) Total current liabilities 114.12 110.91	` '					
(d)Current tax liability(Net) Total current liabilities 114.12 110.91		33.34	30.07			
Total current liabilities 114.12 110.91						
	• • • • • • • • • • • • • • • • • • • •	114.12	110.91			
TOTAL 171.99 166.26						
	TOTAL	171.99	166.26			

For Esha Media Research Limited



PART III-FORM OF STATEMENT OF CASH FLOWS ESHA MEDIA RESEARCH LIMITED

10TH FLOOR, KRUSHALL COMMERCIAL COMPLEX ABOVE SHOPPER'S STOP, M.G. ROAD, CHEMBUR WEST MUMBAI Mumbai City MH 400089 IN CIN: L72400MH1984PLC322857

CASH FLOW STATEMENT UPTO THE MONTH OF ENDED 30.09.2023

(All amounts in lakhs unless otherwise specified)

4.25

(0.08)

9.51

9.44

6.95

(0.62)

10.14

9.51

Particulars 30.09.2023 31.03.2023

Cash Flows from Operating Activities

Net profit before tax
Adjustments for: (1.60)

Net profit before tax	(1.60)	(17.91)
Adjustments for:		
Depreciation	0.58	1.49
Operating profit before working capital changes	(1.02)	(16.42)
Movements in Working Capital:		
(Increase)/Decrease in Trade and Other Receivables	(6.23)	5.76
(Increase)/Decrease in Other financial assets	0.00	-
(Increase)/Decrease in Other Current Assets	(0.14)	(0.13)
(Increase)/Decrease in Short Term and Long Term Loans and Advances	(0.00)	-
Increase/(Decrease) in Trade Payables	3.97	(1.51)
Increase/(Decrease) in Other financial liabilities	(0.22)	(19.01)
Increase/(Decrease) in Other Current liabilities	(0.53)	23.74
Increase/(Decrease) in Provisions		-
Changes in Working Capital	(3.16)	8.85
Cash generated from operations	(4.18)	(7.57)
Direct Taxes Paid	-	
Net Cash from operating activities (A)	(4.18)	(7.57)
Cash flows from Investing Activities		
Purchase of Fixed Assets	(0.15)	-
Net Cash used in Investing Activities (B)	(0.15)	-
Cash flows from Financing Activities		
Repayment/(Proceeds) of/from Long-term borrowings	4.25	6.95

Cash and Cash equivalents includes:

Net Cash used in Financing Activities (C)

Net Increase/(Decrease) in cash and cash equivalents (A+B+C)

Cash and Cash equivalents at the beginning of the year

Cash and Cash equivalents at the ending of the year

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Particulars	30.09.2023	31.03.2023
Cash on hand	9.43	9.43
Cash Equivalents		
Current Accounts	0.03	0.08
Deposits against BG	-	-
Total	9.44	9.51

For Esha Media Research Limited

Ms. Shilpa Pawar Whole Time Director Din: 01196385

NSVR & ASSOCIATES LLP...

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited financial results of M/s Esha Media Research Limited

Independent Auditor's Report on Quarterly and Year to Date Unaudited financial Results of M/s ESHA MEDIA RESEARCH LIMITED pursuant to regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015.

TO THE BOARD OF DIRECTORS OF Esha Media Reasearch Limited

We have reviewed the accompanying unaudited financial results of M/s Esha Media Research Limited, for the quarter ended 30 September 2023 and for the period from 1 April 2023 to 30 September 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 Standards 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 results are free from 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.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with Standards on Auditing. Accordingly, we do not express an audit opinion on these financial results. 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 accounting standards and other recognized accounting practices and that it contains any material misstatement.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not give a true and fair view of the financial position of M/s Esha Media Research Limited as at 30 September 2023.

For NSVR & Associates LLP

Chartered Accountants FRN: 008801S/S200060

V Gangadhara Rao N

Partner

M. No.219486

UDIN: 23219486BGQCZD4386

Place: Hyderabad Date: 14-11-2023.