

November 9, 2021

To
The Listing Operation Department,
BSE Limited,
25th Floor, P.J.Towers,
Dalal Street, Fort,
Mumbai - 400 001.

**Sub.: Outcome/Unaudited Financial Results for the Second Quarter / Half Year
Quarter Ended September 30, 2021**

Dear Sir,

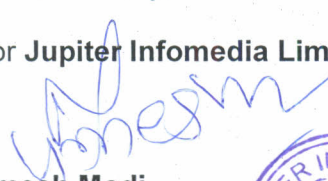
Pursuant to Regulation 33 read with Regulation 30, Schedule III, Part A (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on November 9, 2021 has approved the Unaudited Consolidated and Standalone Financial Results of the Company for the quarter J/ half year ended on September 30, 2021.

You are requested to take note of the same on your records.

Thanking you,

Yours faithfully,

For **Jupiter Infomedia Limited**


Umesh Modi
Managing Director
DIN No. 01570180



Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
Board of Directors of
Jupiter Infomedia Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Jupiter Infomedia Limited ("the Company") for the quarter and six months ended September 30, 2021 and year to date from April 1, 2021 to September 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Standard on Review Engagements (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 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 accordance with Standards on Auditing 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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



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

Parent Company:

- i. Jupiter Infomedia Limited

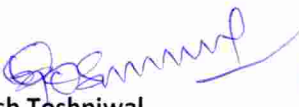
Subsidiary:

- i. Jineshvar Securities Private Limited
- ii. Netlink Solutions (India) Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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 information of 2 subsidiaries included in the consolidated unaudited financial results, whose interim financial information, before consolidation adjustments, reflect total assets of Rs 1422.12 lakhs as at September 30, 2021, total revenue of Rs 280.27 lakhs and Rs 317.83 lakhs, total net profit after tax of Rs 47.49 lakhs and Rs 54.07 lakhs and total comprehensive income of Rs 47.49 lakhs and Rs 54.07 lakhs for the quarter and year to date from April 01, 2021 to September 30, 2021, respectively and cash inflows (net) of Rs 50.33 lakhs for the half year ended September 30, 2021 as considered in the consolidated unaudited financial results. These interim financial information have been reviewed by other auditors whose reports 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 these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion on the statement is not modified in respect of above matter.

For **NGS & Co. LLP**
Chartered Accountants
Firm Registration No.: 119850W


Ganesh Toshniwal
Partner
Membership No. 046669
Mumbai
November 09, 2021
UDIN: 21046669AAAAPL4967



Jupiter Infomedia Limited

336, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (w), Mumbai 400 053
Statement of Consolidated Financial Results for the Quarter ended 30th September 2021

Rs. in lakhs

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year ended		Previous Year Ended
		30/09/2021 Unaudited	30/06/2021 Unaudited	30/09/2020 Unaudited	30/09/2021 Unaudited	30/09/2020 Unaudited	31/03/2021 Audited
1	Income						
	(a) Revenue from operations	216.76	36.42	11.74	235.18	21.92	97.25
	(b) Net Gain / (loss) on Long Term Investments including fair value changes	62.72	0.60	1.41	63.32	1.49	3.99
	(b) Other Income	5.91	7.70	10.92	13.61	21.95	43.90
	Total Income from Operations	285.39	44.72	24.07	330.11	45.36	144.94
2	Expenses						
	(a) Cost of Services	0.42	0.50	0.30	0.92	0.5	1.32
	(b) purchase of Stock in trade	187.64	129.47	1.41	317.11	7.19	39.76
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	21.5	-97.53	-21.83	-76.03	-28.8	-6.06
	(d) Employees cost	9.19	3.57	3.35	12.76	7.19	15.72
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortization expense	4.45	2.42	3.44	6.87	6.88	13.77
	(g) Other expenses	5.62	2.69	2.76	8.31	6.27	13.21
	Total Expenses	228.82	41.12	-10.57	269.94	-0.77	77.72
3	Profit /(Loss) before exceptional Items & Tax (1-2)	56.57	3.60	34.64	60.17	46.13	67.22
4	Exceptional Item	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before Tax (3-4)	56.57	3.60	34.64	60.17	46.13	67.22
6	Tax Expenses						
	(a) Current tax	0.00	0.00	2.41	0.00	2.58	0.00
	(b) Tax provision of earlier years	0.00	0.00	0.00	0.00	0.40	0.40
	(c) deferred Tax Charges/(credit)	11.39	-3.45	6.35	7.94	6.55	27.56
	Total Tax	11.39	-3.45	8.76	7.94	9.53	27.96
7	Profit / (Loss) after tax (5-6)	45.18	7.05	25.88	52.23	36.6	39.26
8	Other Comprehensive Income, net of Tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income (7+8)	45.18	7.05	25.88	52.23	36.6	39.26
10	Profit / (Loss) of Minority Interest/Non-Controlling Interests	-18.87	0.00	0.00	-18.87	0.00	0.00
11	Profit / (Loss) of Equity Parent	26.31	7.05	25.88	33.36	36.60	39.26
12	Paid-up equity share capital (face value of share Rs 10/-)	1002.00	1002.00	1002.00	1002.00	1002.00	1002.00
13	Earnings Per Equity Share (Face value Rs. 10/- each) (not annualized)(in Rs)						
	Basic and Diluted	0.26	0.07	0.26	0.33	0.37	0.39

Consolidated audited Segment wise information				Rs in Lakhs		
Particulars	Quarter Ended			Half Year ended		Previous Year Ended
	30/09/2021 Unaudited	30/06/2021 Unaudited	30/09/2020 Unaudited	30/09/2021 naudited	30/09/2020 Unaudited	31/03/2021 Audited
Segment Revenue						
Web based Solution	1.02	0.42	10.42	1.44	15.75	16.20
Magazine/info Media	0.00	0.00	0.00	0.00	0.00	0.00
Exhibition Management	2.59	0.00	0.00	2.59	0.00	0.00
Investments	277.07	37.56	1.32	314.63	6.17	81.05
unallocated	4.71	6.74	12.33	11.45	23.44	47.69
Total	285.39	44.72	24.07	330.11	45.36	144.94
Segment Results						
Web based Solution	-7.91	-6.96	-0.96	-14.87	-8.10	-33.39
Magazine/info Media	-1.42	0.00	0.00	-1.42	0.00	0.00
Exhibition Management	-2.09	0.00	0.00	-2.09	0.00	0.00
Investments	65.80	3.82	23.27	69.62	30.79	52.92
unallocated	2.19	6.74	12.33	8.93	23.44	47.69
Profit before tax and interest	56.57	3.60	34.64	60.17	46.13	67.22
Less : Interest	0.00	0.00	0.00	0.00	0.00	0.00
Profit before tax	56.57	3.60	34.64	60.17	46.13	67.22
Segment Assets						
Web based Solution	532.14	619.22	731.38	532.14	731.38	720.45
Magazine/info Media	0.29	0.00	0.00	0.29	0.00	0.00
Exhibition Management	66.25	0.00	0.00	66.25	0.00	0.00
Investments	1211.00	302.36	298.21	1211.00	298.21	295.62
unallocated	52.34	112.72	3.76	52.34	3.76	8.63
Total	1862.02	1,034.30	1033.35	1862.02	1033.35	1,024.70
Segment Liabilities						
Web based Solution	2.4	3.83	7.26	2.40	7.26	1.43
Magazine/info Media	0.03	0.00	0.00	0.03	0.00	0.21
Exhibition Management	1.61	0.00	0.00	1.01	0.00	0.00
Investments	25.38	0.35	5.70	25.38	5.70	0.00
unallocated	0.35	0.00	0.00	0.35	0.00	0.00
Total	29.77	4.18	12.96	29.77	12.96	1.64

Jupiter Infomedia Limited

336, Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai-400053

CIN:L22200MH2005PLC152387

Notes**1 STATEMENT OF ASSETS AND LIABILITIES**

Rs. in Lakhs

Particulars	Consolidated		
	As at	As at	As at
	30-09-2021	30-09-2020	31-03-2021
	Unaudited	Unaudited	Audited
ASSETS			
1 Non Current Assets			
(a) Property, Plant and Equipment	62.51	50.74	49.19
(b) Capital work-in-progress	0.00	0.00	0.00
(c) Investment Property	0.00	0.00	0.00
(d) Goodwill	0.00	0.00	0.00
(e) Other Intangible assets	76.44	19.17	13.82
(f) Intangible assets under development	0.00	0.00	0.00
(g) Biological Assets other than bearer plants	0.00	0.00	0.00
(h) Financial Assets	0.00	0.00	0.00
(i) Investments	723.97	3.76	8.62
(ii) Trade receivables	0.00	0.00	0.00
(iii) Loans	125.00	281.25	281.25
(iv) Others (Property advance & Lease Deposit)	355.00	447.00	447.00
(i) Deferred tax assets (net)	51.02	42.71	38.76
(j) Other non-current assets	18.97	0.00	0.00
Total Non Current Assets	1412.91	844.63	838.64
Current Assets			
(a) Inventories	106.16	52.87	30.14
(b) Financial Assets			
(i) Investments	0.00	0.00	0.00
(ii) Trade receivables	0.20	17.79	0.13
(iii) Cash and cash equivalents	56.26	2.61	6.78
(iv) Others (to be specified)	1.26	0.00	0.00
(v) Loans	0.00	0.00	0.00
(vi) Others	0.75	45.57	138.70
(d) Other current assets	20.88	69.88	10.33
Total Current Assets	185.51	188.72	186.70
Non-current assets classified as held for sale	236.40	0.00	0.00
Total Assets	1861.82	1033.35	1024.71
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	1002.00	1002.00	1002.00
(b) Other Equity	409.72	18.39	21.07
(c) Non-Controlling interests	420.53	0.00	0.00
Total Equity	1831.53	1020.39	1023.07
Liabilities			
Current liabilities			
(a) Financial Liabilities	0.00	0.00	0.00
(i) Borrowings	0.00	0.00	0.00
(ii) Trade payables	0.00	0.00	0.00
-Due to Micro and Small Enterprise	0.00	0.00	0.00
-Due to others	0.45	0.68	0.36
(iii) Other financial liabilities	4.06	0.00	0.00
(b) Other current liabilities	0.27	4.89	1.28
(c) Provisions	0.03	7.39	0.00
Total Current liabilities	4.81	12.96	1.64
Liabilities directly associated with assets in disposal group classified as held for sale	24.76	0.00	0.00
Total Equity and Liabilities	1861.82	1033.35	1024.71

2 STATEMENT OF CASH FLOW

Rs. in Lakhs

Particulars	Consolidated		
	As at 30-09-2021	As at 30-09-2020	As at 31-03-2021
	Unaudited	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax	60.17	46.13	67.22
Adjustments for :			
Depreciation and Amortisation Expenses	6.87	6.88	13.77
Dividend Income	-1.16	0.00	-0.08
(Profit) / Loss on sale of Investments	-63.32	-1.50	-3.99
Interest Expense	2.90	3.88	7.63
Interest Income	-12.45	-15.80	-43.70
Operating Profit before working capital changes	-9.89	35.71	33.22
Changes in working capital :			
Increase / (Decrease) in Trade Payable	0.08	0.14	-0.18
Increase / (Decrease) in Other Financial liabilities	4.06	0.00	0.00
Increase / (Decrease) in Other current liabilities	-1.01	0.99	-2.61
Increase / (Decrease) in Other Provisions	0.03	0.00	0.00
Increase / (Decrease) in liability of assets held for Sale			
	24.76	0.00	0.00
Increase / (Decrease) in Trade Receivable	-0.07	-14.85	2.82
Increase / (Decrease) in Inventories	-76.02	-28.81	-6.06
Increase / (Decrease) in Current & Non Current Other Financial Assets	229.95	-9.76	-49.26
Increase / (Decrease) in Current & Non currents Financial Assets Loans	-29.52	-15.77	-21.66
Increase / (Decrease) in Other Current and non current assets	263.40	0.00	0.00
Cash generated from operations after working capital changes	35.22	-22.35	-43.73
Direct taxes paid	-20.20	0.01	-0.05
NET CASH (USED IN) / FROM OPERATING ACTIVITIES (A)	15.02	-22.34	-43.78
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Tangible/Intangible assets (including capital WIP & Capital Advance)	-82.81	0.00	0.00
(Purchase) / Sale of Investments (Net)	-652.03	0.71	-1.66
Dividend & Interest Received	13.61	15.80	43.78
NET CASH (USED IN) / FROM INVESTING ACTIVITIES (B)	-721.23	16.51	42.12
C. CASH FLOW FROM FINANCING ACTIVITIES			
Interest and Financial Charges paid	0.00	0.00	0.00
Increase in borrowings			
Investment by/(Purchase) from Minorties/Non-Controlling interests	401.66	0.00	0.00
Increase in capital reserve on consolidation	355.29	0.00	0.00
Dividend Paid including dividend tax	0.00	0.00	0.00
NET CASH (USED IN) / FROM FINANCING ACTIVITIES (C)	756.95	0.00	0.00
NET CASH INFLOW/(OUTFLOW) (A+B+C)	50.74	-5.83	-1.66
Cash & Cash equivalents - Opening Balance	6.78	8.44	8.44
Cash & Cash equivalents - Closing Balance	57.52	2.61	6.78
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	50.74	-5.83	-1.66

- 3 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 09/11/2021. 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, Magazine /information Media. Exhibition Management and Investment/Treasury which in context of Ind AS 108-"Operating Segment", are considered as the operating segments of the group.
- 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.
- 7 The Company purchased 11,00,432 equity shares of Netlink Solutions (India) Ltd and its wholly own subsidiary Jineshvar securities Private Limited also purchased 4,51,562 equity shares of Netlink Solutions (India) Ltd during this quarter. Thereupon Netlink solutions (India) Ltd has become subsidiary of the Company.
- 8 The key standalone financial information of the company is given below :

₹. in Lakhs

Particulars	Quarter Ended			Half Year ended		Previous Year Ended
	30/09/2021 Unaudited	30/06/2021 Unaudited	30/09/2020 Unaudited	30/09/2021 Unaudited	30/09/2020 Unaudited	31/03/2021 Audited
Revenue from operations	0.40	0.42	10.42	0.82	15.75	16.20
Profit before Tax	-3.10	-0.22	11.37	-3.32	15.34	14.30
Net Profit for the period	-2.31	0.46	8.66	-1.85	11.75	11.51
Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
Total Comprehensive income	-2.31	0.46	8.66	-1.85	11.75	11.51

For and on behalf of the Board

Umesh Modi
Chairman and Managing Director
DIN : 01570180
Place : Mumbai
Dated : 9th November 2021



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
Board of Directors of
Jupiter Infomedia Limited**

Report on the audit of the Standalone Financial Results

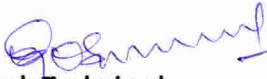
Opinion

1. We have reviewed the accompanying statement of unaudited standalone financial results of Jupiter Infomedia Limited (the "Company") for the quarter ended September 30, 2021 and year to date from April 1, 2021 to September 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Standard on Review Engagements (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 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 accordance with Standards on Auditing 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.



4. Based on our review conducted as above, 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **NGS & Co. LLP**
Chartered Accountants
Firm Registration No.: 119850W


Ganesh Toshniwal
Partner
Membership No. 046669
Mumbai
Date: November 09, 2021
UDIN: 21046669AAAAPK3946



Jupiter Infomedia Limited

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

Statement of Standalone Financial Results for the Quarter ended 30th September 2021

Rs. in lakhs

		Standalone					Previous Year Ended
		Quarter Ended			Half Year ended		
		30/09/2021 Unaudited	30/06/2021 Unaudited	30/09/2020 Unaudited	30/09/2021 Unaudited	30/09/2020 Unaudited	
Sr. No.	Particulars						
1	Income						
	(a) Revenue from operations	0.40	0.42	10.42	0.82	15.75	16.20
	(b) Net Gain / (loss) on Long Term Investments including fair value changes	0.60	0.60	1.41	1.20	1.49	3.99
	(b) Other Income	4.12	6.14	7.86	10.26	15.80	31.38
	Total Income from Operations	5.12	7.16	19.69	12.28	33.04	51.57
2	Expenses						
	(a) Cost of Services	0.34	0.50	0.30	0.84	0.50	1.32
	(b) Cost of Production	0.00	0.00	0.00	0.00	0.00	0.00
	(c)Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employees cost	3.05	2.40	2.51	5.45	5.46	11.69
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortization expense	2.41	2.41	3.43	4.82	6.86	13.73
	(g) Other expenses	2.42	2.07	2.08	4.49	4.88	10.53
	Total Expenses	8.22	7.38	8.32	15.60	17.70	37.27
3	Profit /(Loss) before exceptional Items & Tax (1-2)	-3.10	-0.22	11.37	-3.32	15.34	14.30
4	Exceptional Item	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) before Tax (3-4)	-3.10	-0.22	11.37	-3.32	15.34	14.30
6	Tax Expenses						
	(a) Current tax	0.00	0.00	2.41	0.00	2.58	0.00
	(b) Tax provision of earlier years	0.00	0.00	0.00	0.00	0.00	0.00
	(c) deferred Tax Charges/(credit)	-0.79	-0.68	0.30	-1.47	1.01	2.79
	Total Tax	-0.79	-0.68	2.71	-1.47	3.59	2.79
7	Profit / (Loss) after tax (5-6)	-2.31	0.46	8.66	-1.85	11.75	11.51
8	Other Comprehensive Income, net of Tax	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	-2.31	0.46	8.66	-1.85	11.75	11.51
10	Paid-up equity share capital (face value of share f 10/-)	1002.00	1002.00	1002.00	1002.00	1002.00	1002.00
11	Earnings Per Equity Share (Face value Rs. 10/- each) (not annualized)(in Rs)						
	Basic and Diluted	-0.02	0.01	0.09	-0.02	0.12	0.11

Jupiter Infomedia Limited

336, Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai-400053

CIN:L22200MH2005PLC152387

Notes
1 STATEMENT OF ASSETS AND LIABILITIES

Particulars	Rs. in Lakhs		
	Standalone		
	As at 30-09-2021	As at 30-09-2020	Year ended 31-03-2021
	Unaudited	Unaudited	Audited
ASSETS			
1 Non Current Assets			
(a) Property, Plant and Equipment	47.94	50.66	49.13
(b) Capital work-in-progress	0.00	0.00	0.00
(c) Investment Property	0.00	0.00	0.00
(d) Goodwill	0.00	0.00	0.00
(e) Other Intangible assets	10.19	19.17	13.82
(f) Intangible assets under development	0.00	0.00	0.00
(g) Biological Assets other than bearer plants	0.00	0.00	0.00
(h) Financial Assets	0.00	0.00	0.00
(i) Investments	535.40	315.96	320.82
(ii) Trade receivables			
(iii) Loans	125.00	281.25	281.25
(iv) Others (Property advance & Lease Deposit)	277.50	277.50	277.50
(i) Deferred tax assets (net)	26.85	25.61	25.38
(j) Other non-current assets	5.88	0.00	0.00
Total Non Current Assets	1028.76	970.15	967.90
Current Assets			
(a) Inventories	0.31	0.31	0.31
(b) Financial Assets	0.00	0.00	0.00
(i) Investments	0.00	0.00	0.00
(ii) Trade receivables	0.20	17.79	0.13
(iii) Cash and cash equivalents	4.28	1.79	3.87
(iv) Others (to be specified)	0.00	0.00	0.00
(v) Loans	0.00	0.00	0.00
(vi) Others	0.75	45.57	58.74
(d) Other current assets	5.98	11.73	10.33
Total Current Assets	11.52	77.19	73.38
Total Assets	1040.28	1047.34	1041.27
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	1002.00	1002.00	1002.00
(b) Other Equity	35.99	38.08	37.84
Total Equity	1037.99	1040.08	1039.84
Liabilities			
Current liabilities			
(a) Financial Liabilities	0.00	0.00	0.00
(i) Borrowings	0.00	0.00	0.00
(ii) Trade payables	0.00	0.00	0.00
-Due to Micro and Small Enterprise	0.00	0.00	0.00
-Due to others	0.45	0.68	0.36
(iii) Other financial liabilities	1.76	0.00	0.00
(b) Other current liabilities	0.08	3.99	1.07
(c) Provisions	0.00	2.59	0.00
Total Current liabilities	2.29	7.26	1.43
Total Equity and Liabilities	1040.28	1047.34	1041.27

2 STATEMENT OF CASH FLOW

Rs. in Lakhs

Particulars	Standalone		
	Half Year Ended 30-09-2021	Half Year Ended 30-09-2020	Year ended 31-03-2021
	Unaudited	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before tax	-3.32	15.34	14.30
Adjustments for :			
Depreciation and Amortisation Expenses	4.82	6.86	13.73
Dividend Income	0.00	0.00	0.00
(Profit) / Loss on sale of Investments	-1.20	-1.50	-3.99
Transaction cost of investment	0.00	0.00	0.00
Interest Income	-10.26	-15.80	-31.38
Operating Profit before working capital changes	-9.96	4.90	-7.34
Changes in working capital :			
Increase / (Decrease) in Trade Payable	0.08	0.14	-0.18
Increase / (Decrease) in Other current financial liabilities	1.76	0.00	0.00
Increase / (Decrease) in Other current liabilities	-0.99	0.85	-2.07
Increase / (Decrease) in Trade Receivable	-0.07	-14.85	2.82
Increase / (Decrease) in Inventories	0.00	0.00	0.00
Increase / (Decrease) in Current & Non Current Other Financial Assets	57.99	-3.28	0.00
Increase / (Decrease) in Current & Non currents Financial Assets Loans	156.25	10.00	10.00
Increase / (Decrease) in Other Current and non curent assets	-1.53	-15.77	-31.66
Cash generated from operations after working capital changes	203.53	-18.01	-28.43
Direct taxes paid	0.00	0.01	-0.70
NET CASH (USED IN) / FROM OPERATING ACTIVITIES (A)	203.53	-18.00	-29.13
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Tangible/Intangible assets (including capital WIP & Capital Advance)	0.00	0.00	0.00
(Purchase) / Sale of Investments (Net)	-213.38	0.71	-1.66
Dividend & Interest Received	10.26	15.80	31.38
NET CASH (USED IN) / FROM INVESTING ACTIVITIES (B)	-203.12	16.51	29.72
C. CASH FLOW FROM FINANCING ACTIVITIES			
Interest and Financial Charges paid	0.00	0.00	0.00
Increase in borrowings	0.00	0.00	0.00
Dividend Paid including dividend tax	0.00	0.00	0.00
NET CASH (USED IN) / FROM FINANCING ACTIVITIES (C)	0.00	0.00	0.00
NET CASH INFLOW/(OUTFLOW) (A+B+C)	0.41	-1.49	0.59
Cash & Cash equivalents - Opening Balance	3.87	3.28	3.28
Cash & Cash equivalents - Closing Balance	4.28	1.79	3.87
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS	0.41	-1.49	0.59

- 3 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 09/11/2021. The Company's Statutory Auditors have expressed an unmodified opinion of the aforesaid results.
- 4 The Company is in the business of web based solutions and all other activities involved around it, which in context of Ind AS 108-"Operating Segment", is considered as the operating segment of the company. As such there is no separate 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.
- 7 The Company purchased 11,00,432 equity shares of Netlink Solutions (India) Ltd and its wholly own subsidiary Jineshvar securities Private Limited also purchased 4,51,562 equity shares of Netlink Solutions (India) Ltd during this quarter. Thereupon Netlink solutions (India) Ltd has become subsidiary of the Company.

For and on behalf of the Board

Umesh Modi
Chairman and Managing Director
DIN : 01570180
Place : Mumbai
Dated : 9th November 2021

