

**November 02, 2023**

To,  
**BSE Limited**  
25<sup>th</sup> Floor, P.J. Towers,  
Dalal Street, Fort, Mumbai– 400 001  
**Scrip Code: 534623 | ISIN: INE524N01014**

Sub.: Outcome of Board Meeting of the Company for the second quarter and half year ended September 30, 2023 held on November 02, 2023

Ref.: Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

With reference to the captioned subject matter and 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 02, 2023, *inter-alia* considered and approved—

1. Unaudited Standalone and Consolidated Financial Results for the Second Quarter and Half Year ended September 30, 2023;

Accordingly, with regards to aforesaid, we are enclosing herewith the following:

- a. Unaudited Standalone and Consolidated Financial Results for the Second Quarter and Half Year ended September 30, 2023;
- b. Auditors Limited Review Report on the Results for the Second Quarter and Half Year ended on September 30, 2023.

The meeting of the Board of Directors of the Company commenced at 10:45 a.m. and concluded at 11:25 a.m.

Kindly find the same attached herewith and acknowledge the receipt.

Thanking You,  
Yours Truly

**For Jupiter Infomedia Limited**

UMESH  
VASANTLAL MODI  
Date: 2023.11.02 11:28:08  
+05'30'

Digitally signed by UMESH  
VASANTLAL MODI  
Date: 2023.11.02 11:28:08  
+05'30'

**Umesh Vasantlal Modi**  
**Chairman & Managing Director**  
**DIN: 01570180**

Encl.: As above

### 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, 2023, 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 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. 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 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 SEBI (Listing 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.



# LADHA SINGHAL & ASSOCIATES

CHARTERED ACCOUNTANTS

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. 423.94 lakhs as at September 30, 2023 and total revenues of Rs. 77.59 and Rs. 124.06, total net profit after tax of Rs. 44.94 and Rs. 80.75 lakhs and, total comprehensive income of Rs. 44.94 and Rs. 80.75 lakhs, for the quarter and six month ended September 30, 2023 respectively, 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.

**For Ladha Singhal & Associates**

Chartered Accountants  
(Firm Regd. No. 120241W)

*Ajay Singhal*

**(Ajay Singhal)**

Partner

**M. No. 104451**

UDIN : 23104451BGWATM7194

Place: Mumbai

Date: 2<sup>nd</sup> November, 2023.



## Jupiter Infomedia Limited

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 30-09-2023

Rs. in lakhs

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year ended
		30/09/2023 Unaudited	30/06/2023 Unaudited	30/09/2022 Unaudited	30/09/2023 Unaudited	30/09/2022 Unaudited	31/03/2023 Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from operations	48.20	37.48	121.60	85.68	279.19	538.60
	(b) Other Income	283.70	297.55	122.13	581.25	196.71	564.12
	<b>Total Income from Operations</b>	<b>331.89</b>	<b>335.03</b>	<b>243.72</b>	<b>666.92</b>	<b>475.89</b>	<b>1,102.72</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of Services	3.35	3.30	0.92	6.65	2.07	14.40
	(b) Purchase of stock in trade	20.00	8.74	112.14	28.74	193.45	261.62
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(9.13)	(9.80)	(18.69)	(18.93)	(9.06)	6.30
	(d) Employees cost	22.40	21.96	19.28	44.36	31.68	97.79
	(e) Finance Cost	0.08	0.09	-	0.17	-	0.40
	(f) Depreciation and amortization expense	8.10	8.25	5.87	16.35	12.12	35.80
	(g) Other expenses	15.50	18.05	15.40	33.55	28.60	57.62
	<b>Total Expenses</b>	<b>60.30</b>	<b>50.59</b>	<b>134.92</b>	<b>110.89</b>	<b>258.86</b>	<b>473.93</b>
<b>3</b>	<b>Profit / (Loss) before exceptional Items &amp; Tax (1-2)</b>	<b>271.59</b>	<b>284.44</b>	<b>108.80</b>	<b>556.03</b>	<b>217.03</b>	<b>628.79</b>
<b>4</b>	<b>Exceptional Item</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before Tax (3-4)</b>	<b>271.59</b>	<b>284.44</b>	<b>108.80</b>	<b>556.03</b>	<b>217.03</b>	<b>628.79</b>
<b>6</b>	<b>Tax Expenses</b>						
	(a) Current tax	4.35	7.54	-	11.89	-	50.18
	(b) Tax provision of earlier years	0.02	-	-	0.02	-	0.07
	(c) Deferred Tax Charges/(credit)	33.52	23.05	12.52	56.57	30.20	54.41
	<b>Total Tax</b>	<b>37.90</b>	<b>30.59</b>	<b>12.52</b>	<b>68.49</b>	<b>30.20</b>	<b>104.66</b>
<b>7</b>	<b>Profit for the period (5-6)</b>	<b>233.69</b>	<b>253.85</b>	<b>96.28</b>	<b>487.54</b>	<b>186.83</b>	<b>524.13</b>
<b>8</b>	<b>Other Comprehensive Income, net of Tax</b>	-	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income (7+8)</b>	<b>233.69</b>	<b>253.85</b>	<b>96.28</b>	<b>487.54</b>	<b>186.83</b>	<b>524.13</b>
	<b>Total profit attributable to</b>						
	- Owners of the Company	167.08	173.73	69.39	340.81	123.40	339.64
	- Non - controlling interest	66.61	80.12	26.89	146.73	63.43	184.48
	<b>Other comprehensive income attributable to</b>						
	- Owners of the Company	-	-	-	-	-	-
	- Non - controlling interest	-	-	-	-	-	-
	<b>Total comprehensive income attributable to</b>						
	- Owners of the Company	167.08	173.73	69.39	340.81	123.40	339.64
	- Non - controlling interest	66.61	80.12	26.89	146.73	63.43	184.48
<b>12</b>	<b>Paid-up equity share capital (face value of share Rs. 10/-)</b>	<b>1,002.00</b>	<b>1,002.00</b>	<b>1,002.00</b>	<b>1,002.00</b>	<b>1,002.00</b>	<b>1,002.00</b>
<b>13</b>	<b>Other Equity</b>						740.39
<b>14</b>	<b>Earnings Per Equity Share (Face value Rs. 10/- each) (not annualized) (in Rs.)</b>						
	(1) Basic	1.67	1.73	0.69	3.40	1.23	3.39
	(2) Diluted	1.67	1.73	0.69	3.40	1.23	3.39



## Jupiter Infomedia Limited

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

### Consolidated Segment wise information

Rs. in lakhs

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30/09/2023 Unaudited	30/06/2023 Unaudited	30/09/2022 Unaudited	30/09/2023 Unaudited	30/09/2022 Unaudited	31/03/2023 Audited
<b>1</b>	<b>Segment Revenue</b>						
	Web based Solution /Software Development	6.07	2.48	2.32	8.55	4.43	9.08
	Magazine/Info Media	-	24.04	13.16	24.04	168.31	580.08
	Exhibition Management	-	-	-	-	4.87	4.87
	Investments/Treasury	294.38	286.60	197.83	580.98	264.79	455.49
	Unallocable	31.45	21.91	30.41	53.36	33.49	53.20
	<b>Total</b>	<b>331.89</b>	<b>335.03</b>	<b>243.72</b>	<b>666.92</b>	<b>475.89</b>	<b>1,102.72</b>
<b>2</b>	<b>Segment Results</b>						
	Web based Solution /Software Development	(9.03)	(7.90)	(10.61)	(16.92)	(17.98)	(29.26)
	Magazine/Info Media	(9.03)	8.62	7.81	(0.41)	157.71	517.01
	Exhibition Management	(3.75)	(3.75)	(3.75)	(7.50)	(3.09)	(10.59)
	Investments/Treasury	274.13	280.84	101.75	554.97	75.87	169.13
	Unallocable (Income Less Exps)	19.35	6.70	13.59	26.05	4.51	(17.10)
	<b>Profit before tax and interest</b>	<b>271.67</b>	<b>284.53</b>	<b>108.80</b>	<b>556.20</b>	<b>217.03</b>	<b>629.19</b>
	Less: Interest	0.08	0.09	-	0.17	-	0.40
	<b>Profit before tax</b>	<b>271.59</b>	<b>284.44</b>	<b>108.80</b>	<b>556.03</b>	<b>217.03</b>	<b>628.79</b>
<b>3</b>	<b>Segment Assets</b>						
	Web based Solution /Software Development	291.45	299.84	300.65	291.45	300.65	295.54
	Magazine/Info Media	0.29	0.55	0.29	0.29	0.29	327.57
	Exhibition Management	36.25	40.00	51.98	36.25	51.98	43.75
	Investments/Treasury	2,321.82	2,073.30	1,434.14	2,321.82	1,434.14	1,586.96
	Unallocable	281.47	252.99	254.43	281.47	254.43	242.23
	<b>Total Segment Assets</b>	<b>2,931.28</b>	<b>2,666.68</b>	<b>2,041.49</b>	<b>2,931.28</b>	<b>2,041.49</b>	<b>2,496.05</b>
<b>4</b>	<b>Segment Liabilities</b>						
	Web based Solution /Software Development	3.52	5.10	1.81	3.52	1.81	3.57
	Magazine/Info Media	0.05	0.02	0.02	0.05	0.02	90.85
	Exhibition Management	-	-	-	-	-	-
	Investments/Treasury	41.25	32.45	25.52	41.25	25.52	26.51
	Unallocable	48.24	24.59	0.76	48.24	0.76	24.45
	<b>Total Segment Liabilities</b>	<b>93.07</b>	<b>62.16</b>	<b>28.11</b>	<b>93.07</b>	<b>28.11</b>	<b>145.38</b>



**Jupiter Infomedia Limited**

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

CIN:L22200MH2005PLC152387

Notes

**1 STATEMENT OF ASSETS AND LIABILITIES**

Rs. in Lakhs

Particulars	Consolidated		
	As At 30-09-2023	As At 30-09-2022	As At 31-03-2023
	Unaudited	Unaudited	Audited
<b>ASSETS</b>			
<b>1 Non Current Assets</b>			
(a) Property, Plant and Equipment	22.59	13.38	12.57
(b) Other Intangible assets	37.38	55.68	45.98
(c) Right of Use Asset	42.57	-	48.66
(d) Financial Assets			
(i) Investments	1,781.27	840.62	981.02
(ii) Loans	125.00	125.00	125.00
(iii) Other financial Assets	313.25	355.00	308.29
(e) Deferred tax assets (net)	-	19.65	-
(f) Other non-current assets	14.67	20.82	15.61
<b>Total Non Current Assets</b>	<b>2,336.74</b>	<b>1,430.15</b>	<b>1,537.12</b>
<b>Current Assets</b>			
(a) Inventories	121.55	117.98	102.62
(b) Financial Assets			
(i) Investments	124.15	-	80.99
(ii) Trade receivables	0.16	0.96	326.35
(iii) Cash and cash equivalents	70.28	187.93	171.22
(iv) Other financial assets	5.63	11.36	10.13
(c) Other current assets	9.36	29.71	4.22
<b>Total Current Assets</b>	<b>331.14</b>	<b>347.94</b>	<b>695.53</b>
Non-current assets classified as held for sale	263.40	263.40	263.40
<b>Total Assets</b>	<b>2,931.28</b>	<b>2,041.49</b>	<b>2,496.05</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	1,002.00	1,002.00	1,002.00
(b) Other Equity	1,081.20	524.15	740.39
(c) Non-Controlling interests	755.01	487.23	608.28
<b>Total Equity</b>	<b>2,838.21</b>	<b>2,013.38</b>	<b>2,350.67</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities			
Lease liabilities	2.68	-	3.14
(b) Deferred tax liabilities (net)	61.14	-	4.57
<b>Total Non-Current Liabilities</b>	<b>63.82</b>	<b>-</b>	<b>7.71</b>
<b>Current liabilities</b>			
(a) Financial Liabilities			
(i) Lease liabilities	0.91	-	0.87
(ii) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises	-	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.50	0.59	9.05
(iii) Other financial liabilities	2.37	0.86	23.56
(b) Other current liabilities	0.18	1.13	79.40
(c) Short-term Provisions	0.53	0.76	0.03
<b>Total Current liabilities</b>	<b>4.49</b>	<b>3.35</b>	<b>112.91</b>
Liabilities directly associated with assets in disposal group classified as held for sale	24.76	24.76	24.76
<b>Total Equity and Liabilities</b>	<b>2,931.28</b>	<b>2,041.49</b>	<b>2,496.05</b>



**Jupiter Infomedia Limited**

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

**2 STATEMENT OF CASH FLOW**

Rs. in Lakhs

Particulars	Consolidated		
	Half Year Ended 30-09-2023	Half Year Ended 30-09-2022	Year ended 31-03-2023
	Unaudited	Unaudited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax	556.03	217.03	628.79
Adjustments for :			
Depreciation and Amortisation Expenses	16.35	12.12	35.80
Dividend Income	(16.63)	(7.74)	(15.00)
(Profit)/ Loss on sale of investments	(70.78)	-	(17.36)
(Profit) / Loss on sale of fixed assets	(1.20)	(25.50)	(25.50)
Net loss / (gain) on financial assets designated at fair value through profit and loss	(464.17)	(53.31)	(105.61)
Interest income-Lease deposit	(4.97)	-	(9.29)
Interest Paid lease liability	0.17	-	0.40
Interest Income	(7.37)	(6.26)	13.66
<b>Operating Profit before working capital changes</b>	<b>7.43</b>	<b>136.35</b>	<b>478.57</b>
<b>Changes in working capital :</b>			
<b>Adjustments for (increase) / decrease in operating assets:</b>			
Trade receivables	326.19	(0.70)	(326.09)
Inventories	(18.93)	(9.06)	6.30
Other Financial Assets- Non Current Assets	0.00	-	-
Financial Assets Loans-Non Current Assets	-	-	-
Other Financial Assets- Current Assets	4.51	(5.03)	(4.39)
Other Current Assets	(5.14)	(12.10)	9.35
Other Non Currents Assets	0.00	-	-
<b>Adjustments for (increase) / decrease in operating liabilities:</b>			
Trade payables	(8.55)	(0.11)	8.35
Other Current liabilities	(79.22)	(1.94)	79.33
Current Financial liabilities	(21.19)	0.86	20.74
Provisions	0.50	0.76	(0.15)
<b>Total Changes in working capital</b>	<b>198.17</b>	<b>(27.32)</b>	<b>(206.58)</b>
<b>Cash generated from operations after working capital changes</b>	<b>205.60</b>	<b>109.04</b>	<b>271.99</b>
Direct taxes paid/(Refund)	10.99	4.89	45.28
<b>NET CASH (USED IN) / FROM OPERATING ACTIVITIES (A)</b>	<b>194.61</b>	<b>104.14</b>	<b>226.71</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Tangible/Intangible assets (including capital WIP & Capital Advance)	(15.83)	(0.56)	(1.56)
Proceeds from sale of fixed assets	5.35	70.00	70.00
(Purchase) / Sale of Investments (Net)	(308.47)	(48.69)	(200.41)
Dividend Received	16.63	7.74	15.00
Interest Received	7.37	6.26	13.66
<b>NET CASH (USED IN) / FROM INVESTING ACTIVITIES (B)</b>	<b>(294.95)</b>	<b>34.74</b>	<b>(103.32)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Payment of Lease Liability	(0.60)	-	(1.20)
Increase in borrowings	-	-	-
Purchase of Investments from Minorities/Non-Controlling interests	-	-	-
Increase in capital reserve on consolidation	-	-	-
Dividend Paid including dividend tax	-	-	-
<b>NET CASH (USED IN) / FROM FINANCING ACTIVITIES ( C )</b>	<b>(0.60)</b>	<b>-</b>	<b>(1.20)</b>
<b>NET CASH INFLOW/(OUTFLOW) (A+B+C)</b>	<b>(100.94)</b>	<b>138.89</b>	<b>122.19</b>
Cash & Cash equivalents - Opening Balance	171.22	49.03	49.03
Cash & Cash equivalents - Closing Balance	70.28	187.93	171.22
<b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>	<b>(100.94)</b>	<b>138.89</b>	<b>122.19</b>



**Jupiter Infomedia Limited**

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 2nd November, 2023. 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 key standalone financial information of the company is given below :

Particulars	Quarter Ended			Half Year Ended		Rs. in Lakhs
	30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	Year ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31/03/2023 Audited
Revenue from operations	0.79	5.62	0.86	6.40	1.42	22.74
Profit before Tax	21.58	13.04	19.46	34.62	14.76	21.76
Net Profit for the period	16.35	10.67	12.53	27.02	9.01	16.37
Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive income	16.35	10.67	12.53	27.02	9.01	16.37

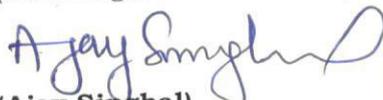
For and on behalf of the Board



**Umesh Modi**  
Chairman and Managing Director  
DIN : 01570180  
Place : Mumbai  
Dated : 02.11.2023

**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, 2023 which are included in the accompanying "Statement of Unaudited Standalone Financial Results for the quarter and six month ended September 30, 2023" 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.

**For Ladha Singhal & Associates**Chartered Accountants  
(Firm Regd. No. 120241W)**(Ajay Singhal)**

Partner

**M. No. 104451**

UDIN : 23104451BGWATL8974

Place: Mumbai

Date: 2<sup>nd</sup> November, 2023.

# Jupiter Infomedia Limited

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 30-09-2023

Rs. in lakhs

Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year ended
		30/09/2023 Unaudited	30/06/2023 Unaudited	30/09/2022 Unaudited	30/09/2023 Unaudited	30/09/2022 Unaudited	31/03/2023 Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from operations	0.79	5.62	0.86	6.40	1.42	22.74
	(b) Other Income	34.98	21.76	30.37	56.74	33.45	53.02
	<b>Total Income from Operations</b>	<b>35.76</b>	<b>27.38</b>	<b>31.23</b>	<b>63.15</b>	<b>34.87</b>	<b>75.76</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of Services	0.32	0.24	0.26	0.55	0.74	1.93
	(b) Cost of Production	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	0.31
	(d) Employees cost	8.37	8.30	6.38	16.67	8.91	25.60
	(e) Finance Cost	0.04	0.04	-	0.09	-	0.20
	(f) Depreciation and amortization expense	2.22	2.18	1.30	4.39	2.99	11.42
	(g) Other expenses	3.23	3.59	3.84	6.82	7.48	14.33
	<b>Total Expenses</b>	<b>14.18</b>	<b>14.35</b>	<b>11.77</b>	<b>28.53</b>	<b>20.11</b>	<b>54.00</b>
<b>3</b>	<b>Profit/(Loss) before exceptional Items &amp; Tax (1-2)</b>	<b>21.58</b>	<b>13.04</b>	<b>19.46</b>	<b>34.62</b>	<b>14.76</b>	<b>21.76</b>
<b>4</b>	<b>Exceptional Item</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) before Tax (3-4)</b>	<b>21.58</b>	<b>13.04</b>	<b>19.46</b>	<b>34.62</b>	<b>14.76</b>	<b>21.76</b>
<b>6</b>	<b>Tax Expenses</b>						
	(a) Current tax	-	-	-	-	-	-
	(b) Tax provision of earlier years	-	-	-	-	-	-
	(c) Deferred Tax Charges/(credit)	5.23	2.36	6.93	7.59	5.75	5.39
	<b>Total Tax</b>	<b>5.23</b>	<b>2.36</b>	<b>6.93</b>	<b>7.59</b>	<b>5.75</b>	<b>5.39</b>
<b>7</b>	<b>Profit/(Loss) after tax (5-6)</b>	<b>16.35</b>	<b>10.67</b>	<b>12.53</b>	<b>27.02</b>	<b>9.01</b>	<b>16.37</b>
<b>8</b>	<b>Other Comprehensive Income, net of Tax</b>	-	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income (7+8)</b>	<b>16.35</b>	<b>10.67</b>	<b>12.53</b>	<b>27.02</b>	<b>9.01</b>	<b>16.37</b>
<b>10</b>	<b>Paid-up equity share capital (face value of share Rs. 10/-)</b>	<b>1,002.00</b>	<b>1,002.00</b>	<b>1,002.00</b>	<b>1,002.00</b>	<b>1,002.00</b>	<b>1,002.00</b>
<b>11</b>	<b>Other Equity</b>						<b>45.28</b>
<b>12</b>	<b>Earnings Per Equity Share (Face value Rs. 10/- each) (not annualized) (in Rs)</b>						
	(1) Basic	0.16	0.11	0.13	0.27	0.09	0.16
	(2) Diluted	0.16	0.11	0.13	0.27	0.09	0.16



**Jupiter Infomedia Limited**

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

CIN:L22200MH2005PLC152387

**Notes****1 STATEMENT OF ASSETS AND LIABILITIES**

Rs. in Lakhs

Particulars	Standalone		
	As At 30-09-2023	As At 30-09-2022	As At 31-03-2023
	Unaudited	Unaudited	Audited
<b>ASSETS</b>			
<b>1 Non Current Assets</b>			
(a) Property, Plant and Equipment	1.81	2.08	2.29
(b) Other Intangible assets	1.13	4.43	2.23
(c) Right of Use Asset	21.29	-	24.33
(d) Financial Assets			
(i) Investments	510.35	574.59	510.35
(ii) Loans	125.00	125.00	125.00
(iii) Other financial Assets	256.63	277.50	254.14
(e) Deferred tax assets (net)	17.67	24.91	25.26
(f) Other non-current assets	6.91	-	6.31
<b>Total Non Current Assets</b>	<b>940.78</b>	<b>1,008.51</b>	<b>949.91</b>
<b>Current Assets</b>			
(a) Inventories	-	0.31	-
(b) Financial Assets			
(i) Investments	124.15	-	80.99
(ii) Trade receivables	0.16	0.23	0.21
(iii) Cash and cash equivalents	1.73	5.29	6.99
(iv) Other financial Assets	5.63	11.36	10.13
(c) Other current assets	5.21	15.86	2.64
<b>Total Current Assets</b>	<b>136.88</b>	<b>33.05</b>	<b>100.95</b>
<b>Total Assets</b>	<b>1,077.66</b>	<b>1,041.56</b>	<b>1,050.85</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	1,002.00	1,002.00	1,002.00
(b) Other Equity	72.31	37.93	45.28
<b>Total Equity</b>	<b>1,074.31</b>	<b>1,039.93</b>	<b>1,047.28</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities			
Lease liabilities	1.34	-	1.57
	1.34	-	1.57
<b>Current liabilities</b>			
(a) Financial Liabilities			
(i) Lease liabilities	0.46	-	0.44
(ii) Trade payables			
(i) total outstanding dues of micro enterprises and small enterprises	-	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.50	0.59	0.05
(iii) Other financial liabilities	0.98	-	1.35
(b) Other current liabilities	0.08	1.04	0.16
(c) Short-term provisions	-	-	-
<b>Total Current liabilities</b>	<b>2.01</b>	<b>1.63</b>	<b>1.99</b>
<b>Total Equity and Liabilities</b>	<b>1,077.66</b>	<b>1,041.56</b>	<b>1,050.85</b>



**Jupiter Infomedia Limited**

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

CIN:L22200MH2005PLC152387

**2 STATEMENT OF CASH FLOW**

Rs. in Lakhs

Particulars	Standalone		
	Half Year Ended 30-09-2023	Half Year Ended 30-09-2022	Year ended 31-03-2023
	Unaudited	Unaudited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax	34.62	14.76	21.76
Adjustments for :			
Depreciation and Amortisation Expenses	4.39	2.99	11.42
Finance Cost	0.09	-	0.20
Dividend Income	(1.01)	(0.13)	(1.27)
(Profit) / Loss on sale of Investments	(23.97)	(0.48)	(6.18)
Net (gain)/loss on financial assets designated at fair value through profit and loss	(22.60)	(1.55)	(3.94)
(Profit) / Loss on sale of fixed assets	(1.05)	(25.50)	(25.50)
Unwinding of interest on security deposit	(2.48)	-	(4.64)
Interest Income	(5.63)	(5.79)	(11.48)
<b>Operating Profit before working capital changes</b>	<b>(17.64)</b>	<b>(15.71)</b>	<b>(19.63)</b>
<b>Changes in working capital :</b>			
<u>Adjustments for (increase) / decrease in operating assets:</u>			
Trade receivables	0.05	0.03	0.05
Inventories	-	-	0.31
Non Current Financial Assets - Loans	-	-	-
Other Non Current Financial Assets	(0.00)	(5.62)	-
Other Current Financial Assets	4.50	-	(4.39)
Other Current Assets	(2.57)	(7.51)	1.06
<u>Adjustments for increase / (decrease) in operating liabilities:</u>			
Trade payables	0.45	(0.11)	(0.65)
Other financial liabilities	(0.37)	-	0.24
Other Current liabilities	(0.08)	(0.14)	0.09
<b>Total Changes in working capital</b>	<b>1.97</b>	<b>(13.35)</b>	<b>(3.29)</b>
<b>Cash generated from operations after working capital changes</b>	<b>(15.67)</b>	<b>(29.06)</b>	<b>(22.92)</b>
Direct taxes paid/(Refund)	0.60	(1.87)	(0.21)
<b>NET CASH (USED IN) / FROM OPERATING ACTIVITIES (A)</b>	<b>(16.27)</b>	<b>(27.19)</b>	<b>(22.71)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of tangible assets	(0.57)	(0.56)	(0.91)
Proceeds from sale of fixed assets	1.85	70.00	70.00
(Purchase) / Sale of Investments (Net)	3.40	(44.81)	(53.46)
Dividend Received	1.01	0.13	1.27
Interest Received	5.63	5.79	11.48
<b>NET CASH (USED IN) / FROM INVESTING ACTIVITIES (B)</b>	<b>11.31</b>	<b>30.56</b>	<b>28.38</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>			
Payment of Lease Liability	(0.30)	-	(0.60)
<b>NET CASH (USED IN) / FROM FINANCING ACTIVITIES (C)</b>	<b>(0.30)</b>	<b>-</b>	<b>(0.60)</b>
<b>NET CASH INFLOW/(OUTFLOW) (A+B+C)</b>	<b>(5.26)</b>	<b>3.37</b>	<b>5.07</b>
Cash & Cash equivalents - Opening Balance	6.99	1.92	1.92
Cash & Cash equivalents - Closing Balance	1.73	5.29	6.99
<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>	<b>(5.26)</b>	<b>3.37</b>	<b>5.07</b>



W

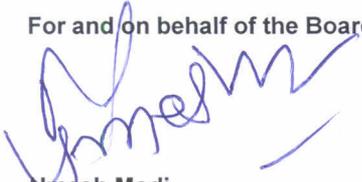
**Jupiter Infomedia Limited**

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 2nd November, 2023. 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 the 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.

For and on behalf of the Board



**Umesh Modi**

Chairman and Managing Director

DIN : 01570180

Place : Mumbai

Dated : 02.11.2023

