



R. K. KANKARIA & CO.

Chartered Accountants

12B, ANANDILAL PODDAR STREET,

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Auditor's Report on Standalone Quarterly Financial Results and Year to date Results of the M/s Cinerad Communications Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
M/s. Cinerad Communications Limited.

OPINION

We have audited the accompanying statement of quarterly and year to date standalone financial results **CINERAD COMMUNICATIONS LIMITED** (the "Company") for the quarter and year ended March 31, 2024 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31.03.2024.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Statements

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the



Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists



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related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The standalone annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For R. K. Kankaria & Co.

Chartered Accountants

Firm Reg. No. : 321093E

R. K. Kankaria

Partner

M. No. 082796



Place: Kolkata

Date: May 29, 2024

UDIN: 24082796BKFCRW2694

CINERAD COMMUNICATIONS LIMITED
80 BURTOLLA STREET KOLKATA WEST BENGAL - 700007
CIN : L92100WB1986PLC218825

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

Part I

(Rs. in Lakhs)

Particulars	Quarter Ended on			Year Ended	
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue From operations		-	-		-
II. Other Income	1.63	1.71	1.38	6.75	4.96
III. Total Income from operations (I + II)	1.63	1.71	1.38	6.75	4.96
IV. Expenses					
Cost of Materials Consumed	-	-	-	-	-
Purchase of Stock-in-Trade	-	-	-	-	-
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-
Employee Benefit Expenses	1.64	1.58	1.65	6.49	6.60
Finance Costs	(0.02)	0.15	-	0.18	-
Depreciation and Amortisation Expenses	-	-	-	-	-
Other expenditure	-	0.45	0.75	-	-
- ROC Filing Fees	3.80	-	-	3.80	-
- Consultation Charges	4.25	-	-	4.25	-
- BSE In-Principal Approval Fees	3.54	-	-	3.54	-
- Listing Fees	-	-	-	3.84	3.54
- Others	0.46	-	-	2.53	4.42
Total Expenses (IV)	13.67	2.18	2.40	24.63	14.56
V. Profit/(loss) before exceptional items and tax (I-IV)	(12.04)	(0.46)	(1.03)	(17.88)	(9.60)
VI. Exceptional Items	-	-	-	-	-
VII. Profit/ (loss) before Tax (V-VI)	(12.04)	(0.46)	(1.03)	(17.88)	(9.60)
VIII. Tax expense :					
(1) Current tax	6.57	-	-	6.57	-
(2) Deferred tax	-	-	0.44	-	0.44
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(18.61)	(0.46)	(1.47)	(24.45)	(10.04)
X. Profit/(loss) from discontinued operations	-	-	-	-	-
XI. Tax expenses of discontinued operations	-	-	-	-	-
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII. Profit/(loss) for the period (IX+XII)	(18.61)	(0.46)	(1.47)	(24.45)	(10.04)
XIV. Other Comprehensive Income					
A. (i) Items that will not be reclassified to profit or loss				-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	(18.61)	(0.46)	(1.47)	(24.45)	(10.04)
XVI. Net Profit attributable to:					
A) Owners of the Company	(18.61)	(0.46)	(1.47)	(24.45)	(10.04)
B) Non Controlling Interest					-
XVII. Other Comprehensive Income attributable to:					
A) Owners of the Company					-
B) Non Controlling Interest					-
XVIII. Total Comprehensive Income attributable to:					
A) Owners of the Company					-
B) Non Controlling Interest					-
XIX. Earnings per equity share (In rupees) (for continuing operation):					
(1) Basic	(0.10)	(0.01)	(0.03)	(0.13)	(0.19)
(2) Diluted	(0.10)	(0.01)	(0.03)	(0.13)	(0.19)
XX. Earnings per equity share (In Rupees) (for discontinued operation):					
(1) Basic	-	-	-	-	-
(2) Diluted	-	-	-	-	-
XXI. Earning per equity share (In Rupees) (for discontinued & continuing operation)					
(1) Basic	(0.10)	(0.01)	(0.03)	(0.13)	
(2) Diluted	(0.10)	(0.01)	(0.03)	(0.13)	
XXII. Paid-up Equity Share Capital	1,916.19	520.00	520.00	1,916.19	520.00
Face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
XXIII. Other Equity (Reserves excluding Revaluation Reserves)	-	-	-		

Part II
Select Information for the Year ended on 31st March, 2024.

Particulars	Quarter Ended on			Year Ended	
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
	Audited	Unaudited	Audited	Audited	Audited
A. PARTICULARS OF SHAREHOLDING					
1 Public shareholdings					
- No. of shares	56,39,729	28,39,729	28,39,729	56,39,729	28,39,729
- % of Shareholdings	29.43%	54.61%	54.61%	29.43%	54.61%
2 Promoters and promoter group shareholding					
a) Pledged/Encumbered					
Number of shares	-	-	-	-	-
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-
Percentage of shares (as a % of the total share capital of the Company)	-	-	-	-	-
b) Non-encumbered					
Number of shares	1,35,22,186	23,60,271	23,60,271	1,35,22,186	23,60,271
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company)	70.57%	45.39%	45.39%	70.57%	45.39%

Statment of Changes in Equity for the period ended 31st March, 2024.

A. Equity Share Capital	31/03/2024	31/03/2023
Balance at the beginning of the reporting period	52,00,000	52,00,000
Changes in equity share capital during the year	1,39,61,915	-
Balance at the end of the reporting period	1,91,61,915	52,00,000

(Rs. in lakhs)

B. Other Equity	31/03/2024			31/03/2023		
	Capital Reserve	Securities Premium account	Retained Earnings	Capital Reserve	Securities Premium account	Retained Earnings
Balance at the beginning of the reporting period	105.000	397.883	(910.372)	105.000	397.88	(900.336)
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Restated balance at the beginning of the reporting period	-	-	-	-	-	-
Total comprehensive	-	-	(24.449)	-	-	-10.04
Income for the year	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-
Any other change (to be specified) Created During the year	-	-	-	-	-	-
Any other change	-	-	-	-	-	-
Balance at the end of the reporting period	105.000	397.883	(934.821)	105.000	397.88	(910.372)
Total Other Equity	(431.938)			(407.489)		

Investors Complaint	As at 31/03/2024
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

STANDALONE AUDITED BALANCE SHEET

(Rs. in lakhs)

Particulars	As at 31/03/2024	As at 31/03/2023
	Audited	Audited
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	-	-
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Share Capital in Subsidiary	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets	-	-
(i) Investments	1,116.19	-
(ii) Trade receivables	-	-
(iii) Loans	-	-
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	-	90.00
Total Non-Current Assets :	1,116.19	90.00
CURRENT ASSETS		
(a) Inventories	-	-
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	18.32	6.99
(iv) Bank balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Others (to be specified)	340.00	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	11.85	17.82
Total Current Assets :	370.17	24.80
TOTAL ASSETS	1,486.36	114.80
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	1,916.19	520.00
(b) Other Equity	(431.94)	(407.49)
Total Equity :	1,484.25	112.51
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities :	-	-
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (c))	-	-
(b) Other current liabilities	2.11	2.29
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities :	2.11	2.29
TOTAL EQUITY AND LIABILITIES	1,486.36	114.80

Notes:

1. The above audited Standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 29th May, 2024. The Statutory Auditors of the Company have carried out a "Audited Review" of the Financial Results for the Quarter and Year ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.

2. The company has not recognised any Deferred Tax Assets on Unused Tax Losses and Fair Value Changes of Investments as there is no probability and convincing other evidence that there will be sufficient future taxable profits that could be set off against the unabsorbed capital loss and unused tax losses.

3. No Investors complaint remains pending at the quarter ended on 31st March, 2024

4. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.

5. Company has only one segment & hence no separate segment result has been given.

6. The above financial results are also available on the Company's website www.cineradcommunications.com and BSE Limited's website www.bseindia.com.

By order of the Board

For Cinerad Communications Limited

PANKAJ
RAMESH
SAMANI

Digitally signed by PANKAJ
RAMESH SAMANI
Date: 2024.05.29 21:43:45
+05'30'

Pankaj Ramesh Samani

(Managing Director)

DIN: 06799990

Place : Kolkata

Date : 29.05.2024



R. K. KANKARIA & CO.

Chartered Accountants

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AUDITOR'S REPORT ON CONSOLIDATED QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE M/S CINERAD COMMUNICATIONS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To
The Board of Directors of
M/s Cinerad Communications Limited.

OPINION

We have audited the accompanying statement of quarterly and year to date Consolidated financial results **CINERAD COMMUNICATIONS LIMITED** (the "Holding Company") and its Subsidiaries for the quarter and year ended March 31, 2024 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31.03.2024

OTHER MATTER

We did not audit the financial statements of two subsidiaries included in consolidated financial statement, whose financial statement reflects Total Comprehensive profit of ₹1,506.94 Lakhs for the year ended March 31, 2024. The Financial Statements of both the subsidiaries being companies are audited and have been audited by other auditors whose report have been furnished to us by the management. Our opinion on these consolidated financial information, in so far as it relates to the amount and the disclosures included in respect of these subsidiaries is solely based on reports of other auditors.

Our opinion on the Statements is not modified in respect of the above matters with regard to our reliance on the work done and the reports of the other auditors and the financial statements / consolidated financial statements furnished by the Management.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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MANAGEMENT'S RESPONSIBILITIES FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The Statement has been prepared on the basis of the Consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL RESULTS

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Statement in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.



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Chartered Accountants

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- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For R. K. Kankaria & Co.

Chartered Accountants

Firm Reg. No. : 321093E

R. K. Kankaria

Partner

M. No. 082796



Place: Kolkata

Date: May 29, 2024

UDIN: 24082796BKFCRX6114

CINERAD COMMUNICATIONS LIMITED
80 BURTOLLA STREET KOLKATA WEST BENGAL - 700 007
CIN : L92100WB1986PLC218825

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

Part I		(Rs. in Lakhs)	
Particulars	Quarter Ended on	Year Ended	
	31-03-2024	31-03-2024	
	Audited	Audited	
I. Revenue From operations	72.630	1,399.078	
II. Other Income	109.488	114.608	
III. Total Income from operations (I + II)	182.118	1,513.686	
IV. Expenses			
Cost of Materials Consumed	221.041	221.041	
Purchase of Stock-in-Trade	-	-	
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	
Employee Benefit Expenses	1,003.273	1,008.123	
Finance Costs	(0.002)	0.198	
Depreciation and Amortisation Expenses	0.762	14.678	
Other expenditure	400.955	406.855	
Total Expenses (IV)	1,626.029	1,650.895	
V. Profit/(loss) before exceptional items and tax (I-IV)	(1,443.911)	(137.209)	
VI. Exceptional Items	-	-	
VII. Profit/ (loss) before Tax (V-VI)	(1,443.911)	(137.209)	
VIII. Tax expense :			
(1) Current tax	33.045	33.045	
(2) Deferred tax	(99.094)	(99.094)	
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(1,377.862)	(71.160)	
X. Profit/(loss) from discontinued operations	-	-	
XI. Tax expenses of discontinued operations	-	-	
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	
XIII. Profit/(loss) for the period (IX+XII)	(1,377.862)	(71.160)	
XIV. Other Comprehensive Income			
A. (i) Items that will not be reclassified to profit or loss		-	
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	
B. (i) Items that will be reclassified to profit or loss	-	-	
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	(1,377.862)	(71.160)	
XVI. Net Profit attributable to:			
A) Owners of the Company	(1,362.157)	(55.455)	
B) Non Controlling Interest	(15.705)	(15.705)	
XVII. Other Comprehensive Income attributable to:			
A) Owners of the Company	-	-	
B) Non Controlling Interest	-	-	
XVIII. Total Comprehensive Income attributable to:			
A) Owners of the Company	(1,362.157)	(55.455)	
B) Non Controlling Interest	(15.705)	(15.705)	
XIX. Earnings per equity share (In rupees) (for continuing operation):			
(1) Basic	(7.109)	(0.289)	
(2) Diluted	(7.109)	(0.289)	
XX. Earnings per equity share (In Rupees) (for discontinued operation):			
(1) Basic	-	-	
(2) Diluted	-	-	
XXI. Earning per equity share (In Rupees) (for discontinued & continuing operation)			
(1) Basic			
(2) Diluted			
XXII. Paid-up Equity Share Capital	1,916.192	1,916.192	
Face value of Equity Share Capital	10.000	10.000	
XXIII. Other Equity (Reserves excluding Revaluation Reserves)	-		

Part II

Select Information for the Year ended on 31st March, 2024.

Particulars	Quarter Ended on		Year Ended	
	31-03-2024		31-03-2024	
	Audited		Audited	
A. PARTICULARS OF SHAREHOLDING				
1 Public shareholdings				
- No. of shares	56,39,729.00		56,39,729.00	
- % of Shareholdings	29.43%		29.43%	
2 Promoters and promoter group shareholding				
a) Pledged/Encumbered				
Number of shares	-		-	
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-		-	
Percentage of shares (as a % of the total share capital of the Company)	-		-	
b) Non-encumbered				
Number of shares	1,35,22,186.00		1,35,22,186.00	
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%		100%	
Percentage of shares (as a % of the total share capital of the Company)	70.57%		70.57%	

Statment of Changes in Equity for the period ended 31st March, 2024

A. Equity Share Capital	31.03.2024	31.03.2023
Balance at the beginning of the reporting period	52,00,000	52,00,000
Changes in equity share capital during the year	1,39,61,915	-
Balance at the end of the reporting period	1,91,61,915	52,00,000

B. Other Equity	31.03.2024			31.03.2023		
	Capital Reserve	Securities Premium account	Retained Earnings	Capital Reserve	Securities Premium account	Retained Earnings
Balance at the beginning of the reporting period	105.000	397.883	(910.372)	105.000	397.883	(900.336)
Changes in accounting policy or prior period errors	-	-	-			-
Restated balance at the beginning of the reporting period	-	-	-			-
Total comprehensive	-	-	(55.46)			(10.04)
Income for the year	-	-	-			-
Transfer to retained earnings	-	-	-			-
Any other change (to be specified) Created During the year	-	-	229.31			-
Any other change	-	-	-			-
Balance at the end of the reporting period	105.000	397.883	(736.513)	105.000	397.883	(910.372)
Total Other Equity	(233.630)			(407.489)		

Investors Complaint	As at 31/03/2024
Pending at the beginning of the quarter	NIL
Received during the quarter	NIL
Disposed off during the quarter	NIL
Remaining unresolved at the end of the quarter	NIL

CONSOLIDATED AUDITED BALANCE SHEET

(Rs. in Lakhs)

Particulars	As at 31-03-2024
	Audited
ASSETS	
NON-CURRENT ASSETS	
(a) Property, Plant and Equipment	139.721
(b) Capital work-in-progress	
(c) Investment Property	
(d) Goodwill	
(e) Share Capital in Subsidiary	-
(f) Intangible assets under development	1,184.93
(g) Biological Assets other than bearer plants	
(h) Financial Assets	
(i) Investments	
(ii) Trade receivables	
(iii) Loans	30.76
(i) Deferred tax assets (net)	99.40
(j) Other non-current assets	
Total Non-Current Assets :	1454.807
CURRENT ASSETS	
(a) Inventories	
(b) Financial Assets	
(i) Investments	127.38
(ii) Trade receivables	137.82
(iii) Cash and cash equivalents	160.392
(iv) Bank balances other than (iii) above	
(v) Loans	130.63
(vi) Others (to be specified)	
(c) Current Tax Assets (Net)	
(d) Other current assets	505.551
Total Current Assets :	1061.778
TOTAL ASSETS	2516.585
EQUITY AND LIABILITIES	
EQUITY	
(a) Equity Share capital	1916.192
(b) Other Equity	(233.630)
Total Equity :	1682.561
Non-Controlling Interest	660.442
LIABILITIES	
Non-Current Liabilities	
(a) Financial Liabilities	
(i) Borrowings	11.547
(ii) Trade payables	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-
(b) Provisions	42.41
(c) Deferred tax liabilities (Net)	
(d) Other non-current liabilities	-
Total Non-Current Liabilities :	53.962
Current Liabilities	
(a) Financial Liabilities	
(i) Borrowings	-
(ii) Trade payables	59.86
(iii) Other financial liabilities (other than those specified in item (c))	-
(b) Other current liabilities	18.988
(c) Provisions	40.771
(d) Current Tax Liabilities (Net)	-
Total Current Liabilities :	119.619
TOTAL EQUITY AND LIABILITIES	2516.585

Notes:

1. The above audited Consolidated Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 29th May, 2024. The Statutory Auditors of the Company have carried out a Audit of the Financial Results for the Quarter and Year ended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the audit report.
2. The company has not recognised any Deferred Tax Assets on Unused Tax Losses and Fair Value Changes of Investments as there is no probability and convincing other evidence that there will be sufficient future taxable profits that could be set off against the unabsorbed capital loss and unused tax losses.
3. No Investors complaint remains pending at the quarter ended on 31st March, 2024.
4. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.
5. Company has only one segment & hence no separate segment result has been given.
6. The company has acquired two subsidiaries namely Global Talent Track Private Limited and Itarium Technologies India Private Limited on 13th March, 2024. Hence the consolidation has been prepared considering 13th March, 2024 as the date of acquisition. Further no previous year figures have been reported since this is the first year of acquisition of any subsidiary
7. The above financial results are also available on the Company's website www.cineradcommunications.com and BSE Limited's website www.bseindia.com.

By order of the Board

For Cinerad Communications Limited

PANKAJ RAMESH SAMANI
Digitally signed by PANKAJ RAMESH SAMANI
Date: 2024.05.29 21:42:52
+05'30'

Pankaj Samani
(Managing Director)
DIN: 06799990

Place : Kolkata
Date : 29.05.2024



Annexure B

Date: May 29, 2024

To,
The Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001.
Scrip Code: 530457

Sub: Declaration with respect to Audit Report with unmodified opinion to the Audited Standalone and Consolidated Financial Results for the quarter and financial year ended March 31, 2024.

Dear Sir/Madam,

We would like to inform that M/s. R. K. Kankaria & Co., Chartered Accountants (Firm Registration No.: 321093E), Statutory Auditors of the Company have issued Audit Report with an unmodified opinion on the Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2024.

The above declaration is made pursuant to the Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

You are requested to take the same on record.

Thanking You.

Yours faithfully,

For **Cinerad Communications Limited**

Pankaj Ramesh Samani
DIN: 06799990
Managing Director





Annexure C

Fund Raising by way of Rights Issue		
Sr. No.	Particulars	Remarks
1	Type of securities proposed to be issued	The Rights Issue Committee constituted inter alia to decide and finalize the type of instrument to be issued.
2	Type of issuance	Rights Issue
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately);	Amount not exceeding Rs. 50 Crores, subject to applicable laws. The Rights Issue Committee constituted to decide and finalize the type of instrument, issue price, no. of Rights shares to be issued and other terms and conditions of the issue, including but not limiting to deciding the rights entitlement ratio, record date, timing, terms and schedule of payment etc. from time to time.
4	In case of preferential issue the listed entity shall disclose the following additional details to the stock exchange(s)	Not Applicable
5	In case of bonus issue the listed entity shall disclose the following additional details to the stock exchange(s)	Not Applicable
6	In case of issuance of depository receipts (ADR/GDR) or FCCB the listed entity shall disclose following additional details to the stock exchange(s):	Not Applicable
7	In case of issuance of debt securities or other nonconvertible securities the listed entity shall disclose following additional details to the stock exchange(s):	Not Applicable
8	Any cancellation or termination of proposal for issuance of securities including reasons thereof	Not Applicable



**Annexure D**

Particulars	Secretarial Auditor
Reason for Change viz. appointment, resignation, removal, death or otherwise;	Appointment
Effective Date of appointment	29th May 2024
Term of appointment	2024-25
Brief Profile	<p>Name of Auditor: M/s. SKGK & Associates LLP</p> <p>Office Address: Anandi, S. No. 43, Plot No. 101, Navsahyadri Society, Near Major Tathwade Garden, Karve Nagar, Pune – 411 052.</p> <p>SKGK & Associates LLP is a firm of highly qualified professionals having a rich and diverse corporate legal experience of more than 16 years in private as well as public listed companies. We assist Companies not only in their initial stages of formation, but we commit to be with them forever and witness their growth. We are committed to provide high standards of professional services and solutions best suitable for the clients ensuring transparency and timely compliance of the laws.</p>
Disclosure of relationships between Directors	Not Applicable

