



**R. K. KANKARIA & CO.**

*Chartered Accountants*

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**Auditor's Report on Standalone Quarterly Financial 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  
CINERAD COMMUNICATIONS LIMITED**

1. We have reviewed the accompanying statement of Unaudited Financial Results of **CINERAD COMMUNICATIONS LIMITED** for the quarter ended December 31, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended.
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 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 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 (ICAI). A review of interim financial reporting consists of making inquiries, primarily of the Company's personnel 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 thus provide less assurance than 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 and other accounting policies 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.

**For R. K. Kankaria & Co.**

*Chartered Accountants*

Firm Reg. No. : 321093E

**R. K. Kankaria**

Partner

M. No. 082796



**Place:** Kolkata

**Dated:** February 13, 2024

**UDIN:** 24082796BKFCRN5390

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023.**

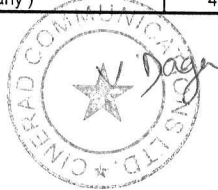
**Part I**

Particulars	Quarter Ended on			Nine Months Ended on		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue From operations	0.000	0.000	0.000	0.000	0.000	0.000
II. Other Income	1.713	1.713	1.109	5.120	3.586	4.962
III. Total Income from operations (I + II)	1.713	1.713	1.109	5.120	3.586	4.962
IV. Expenses						
Cost of Materials Consumed	0.000	0.000	0.000	0.000	0.000	0.000
Purchase of Stock-in-Trade	0.000	0.000	0.000	0.000	0.000	0.000
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.000	0.000	0.000	0.000	0.000	0.000
Employee Benefit Expenses	1.578	1.626	1.650	4.854	4.950	6.600
Finance Costs	0.152	0.051	0.000	0.203	0.000	0.000
Depreciation and Amortisation Expenses	0.000	0.000	0.000	0.000	0.000	0.000
Other expenditure	0.445	0.499	1.615	5.903	7.206	7.957
Total Expenses (IV)	2.175	2.177	3.265	10.960	12.156	14.557
V. Profit/(loss) before exceptional items and tax (I-IV)	(0.463)	(0.464)	(2.155)	(5.841)	(8.569)	(9.596)
VI. Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
VII. Profit/ (loss) before Tax (V-VI)	(0.463)	(0.464)	(2.155)	(5.841)	(8.569)	(9.596)
VIII. Tax expense :						
(1) Current tax	0.000	0.000	0.000	0.000	0.000	0.000
(2) Deferred tax	0.000	0.000	0.000	0.000	0.000	0.440
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(0.463)	(0.464)	(2.155)	(5.841)	(8.569)	(10.036)
X. Profit/(loss) from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
XI. Tax expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.000	0.000	0.000	0.000	0.000	0.000
XIII. Profit/(loss) for the period (IX+XII)	(0.463)	(0.464)	(2.155)	(5.841)	(8.569)	(10.036)
XIV. Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
B. (i) Items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
(ii) Income tax relating to items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period )	(0.463)	(0.464)	(2.155)	(5.841)	(8.569)	(10.036)
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	(0.009)	(0.009)	(0.041)	(0.112)	(0.165)	(0.193)
(2) Diluted	(0.009)	(0.009)	(0.041)	(0.112)	(0.165)	(0.193)
XVII. Earnings per equity share (for discontinued operation):						
(1) Basic	0.000	0.000	0.000	0.000	0.000	0.000
(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.000
XVIII. Earning per equity share (for discontinued & continuing operation)						
(1) Basic	(0.009)	(0.009)	(0.041)	(0.112)	(0.165)	(0.193)
(2) Diluted	(0.009)	(0.009)	(0.041)	(0.112)	(0.165)	(0.193)
XIX. Paid-up Equity Share Capital	520.000	520.000	520.000	520.000	520.000	520.000
Face value of Equity Share Capital	10.000	10.000	10.000	10.000	10.000	10.000
XX. Other Equity (Reserves excluding Revaluation Reserves)	0.000	0.000	0.000	0.000	0.000	(407.489)

**Part II**

**Select Information for the Quarter and Nine Months ended on 31st December 2023**

Particulars	Quarter Ended on			Nine Months Ended on		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>A. PARTICULARS OF SHAREHOLDING</b>						
<b>1 Public shareholdings</b>						
- No. of shares	2839729	2839729	2839729	2839729	2839729	2839729
- % of Shareholdings	54.61%	54.61%	54.61%	54.61%	54.61%	54.61%
<b>2 Promoters and promoter group shareholding</b>						
<b>a) Pledged/Encumbered</b>						
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>b) Non-encumbered</b>						
Number of shares	2360271	2360271	2360271	2360271	2360271	2360271
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company )	45.39%	45.39%	45.39%	45.39%	45.39%	45.39%



Investors Complaint	As at 31/12/2023
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

**Notes:**

1. The above unaudited standalone Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on 13th February, 2024. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter and Nine Months 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. No Investors complaint remains pending at the quarter ended on 31st December, 2023.
3. The figures for the corresponding previous period have been regrouped/rearranged wherever necessary, to confirm to Current Year's classification.
4. Provision for Deferred Tax Liability, if any will be considered at year end.
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](http://www.cineradcommunications.com) and BSE Limited website [www.bseindia.com](http://www.bseindia.com).

By order of the Board  
For CINERAD COMMUNICATIONS LIMITED

V. Daga

Place : Kolkata  
Dated : 13.02.2024



VINITA DAGA  
Managing Director  
DIN: 00080647