



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

*Chartered Accountants*

12B, ANANDILAL PODDAR STREET,

7<sup>TH</sup> FLOOR, KOLKATA -700071

Phone: 2242-5812, 9836121421 (O)

E-mail: [rajesh.kankaria@gmail.com](mailto:rajesh.kankaria@gmail.com)

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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.**

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**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

**CINERAD COMMUNICATIONS LIMITED**  
Subol Dutt Building, 13, Brabourne Road, Kolkata-700 001  
CIN: L92100WB1986PLC218825

**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         |
| <b>III. Total Income from operations (I + II)</b>   | <b>1.713</b>     | <b>1.713</b> | <b>1.109</b> | <b>5.120</b>         | <b>3.586</b>  | <b>4.962</b>  |
| <b>IV. Expenses</b>   |                  |              |              |                      |               |               |
| 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         |
| <b>Total Expenses (IV)</b>  | <b>2.175</b>     | <b>2.177</b> | <b>3.265</b> | <b>10.960</b>        | <b>12.156</b> | <b>14.557</b> |
| 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>                                     |                  |            |            |                      |            |            |
| 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   | 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

VINITA DAGA  
Managing Director  
DIN: 00080647



Place : Kolkata  
Dated : 13.02.2024