

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 Standalone Financial Results of **CINERAD COMMUNICATION LIMITED** (the "Holding Company") and its Subsidiaries for the quarter and half year ended September 30, 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").
2. This Statement, which is the responsibility of the Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 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. Based on our review conducted and procedures performed as stated in paragraph 3 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 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.

5. EMPHASIS OF MATTER

- I. We draw attention to Note 7 of the Notes to the Quarterly Results for the Quarter ended September 30, 2024 where an advance of Rs. 10,000,000/- has been given to Mr. Vijay Jog in respect of acquisition of shares of a company named M/s CRG Solutions Private Limited after carrying out necessary checks and verification.
- II. We draw attention to Note 8 of the Notes to the Quarterly Results for the Quarter ended September 30, 2024, where the company has given an advance of Rs 12,000,000 to Seed InfoTech Limited in pursuance of the licensing agreement for their business after carrying out necessary checks and verification. We believe that this information is critical for the users of this quarterly financial statement to understand the same. Our opinion is not qualified in this regard.
- III. We draw attention to Note 9 of the Notes to the Quarterly Results for the Quarter ended September 30, 2024 where the company has given an advance of Rs 500,000 to O2 Breathing Brains Private Limited in respect of purchasing their business after carrying out necessary checks and verification.
- IV. We draw attention to Note 10 of the Notes to the Quarterly Results for the Quarter ended September 30, 2024 where the company has given advance of Rs 1,000,000 to Ujjvilas Technologies and Software Private Limited in respect of purchasing their business after carrying out necessary checks and verification.

Our conclusion on the Statement is not modified in respect of the above matter.

For Mehta and Mehta
Chartered Accountants
FRN 016513C

CA Namrata Mehta
Partner
Membership No 444156

Date: November 4, 2024
Place: Pune
UDIN: 24444456BKEJUR5863

CINERAD COMMUNICATIONS LIMITED

(CIN: L62099WB1986PLC218825)

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2024

(Amount In Lakhs)

	Particulars	Quarter Ended			Half Year Ended	Year Ended
		30 September 2024 (Unaudited)	30 June 2024 (Unaudited)	30 September 2023 (Unaudited)	30 September 2024 (Unaudited)	31 March 2024 (Audited)
I	Revenue From operations	6.53	2.71	1.712	9.235	-
II	Other Income		0.03		0.028	6.094
III	Total Income (I+II)	6.53	2.74	1.712	9.262	6.094
IV	EXPENSES					
	Employee benefits expense	43.48	24.48	1.626	67.96	6.495
	Depreciation and amortization expenses	3.54	0.01		3.56	-
	Finance Cost	24.49		0.051	24.49	0.181
	Other expenses	64.04	58.86	0.499	122.89	17.300
	Total expenses (IV)	135.55	83.35	2.176	218.899	23.976
V	Profit/(loss) before exceptional items and tax (I - IV)	-129.02	-80.61	-0.464	-209.64	(17.882)
VI	Exceptional Items					-
VII	Profit/ (loss) before exceptions items and tax (V - VI)	(129.02)	(80.61)	-0.464	-209.64	(17.882)
	Income Tax expense:					
VIII	(1) Current tax		0.07		0.07	6.567
	(2) Deferred tax					-
IX	Profit/ (Loss) for the period from continuing operations(VII - VIII)	(129.02)	(80.68)	-0.464	-209.70	(24.449)
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)	(129.02)	(80.68)	(0.46)	(209.70)	(24.45)
	Other Comprehensive Income					
	A. (i) Items that will not to be reclassified to profit or loss					-
	(ii) Income tax relating to items that will not to be reclassified to profit or loss					-
XIV	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 Comprising Profit (Loss) and Other comprehensive Income for the period. (XIII + XIV)	(129.02)	(80.68)	(0.46)	(209.70)	(24.45)
	Earnings per equity share (for continuing operation):					
XVI	(1) Basic	-0.00	-0.420	-0.009	-0.02	-0.000
	(2) Diluted	-0.00	-0.420	-0.009	-0.02	-0.000
	Earnings per equity share (for discontinued operation):					
XVII	(1) Basic					-
	(2) Diluted					-
	Earning per equity share (for discontinued & continuing operation)					
XVIII	(1) Basic	-0.67	-0.42	-0.01	-1.09	-0.13
	(2) Diluted	-0.67	-0.42	-0.01	-1.09	-0.13



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CINERAD COMMUNICATIONS LIMITED

(CIN: L62099WB1986PLC218825)

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2024

(Amount In Lakhs)

Particulars	30 September 2024 (Unaudited)	31 March 2024 (Audited)
	(Rs.)	(Rs.)
ASSETS		
Non-current assets :		
(a) Property, Plant and Equipment	22.14	-
(b) Right to Use Assets	96.35	-
(c) Capital work-in-progress		
(c) Goodwill		-
(d) Other Intangible Assets		-
(e) Financial Assets		
(i) Investment	2,116.19	1,116.19
(ii) Trade Receivable		
(iii) Loans		-
(iv) Other Financial Assets	7.35	-
(d) Deferred tax assets (net)		-
(e) Other Non-Current Assets		-
Total Non-current assets	2,242.03	1,116.19
Current assets :		
(a) Inventories		
(b) Financial Assets		
(i) Investments		
(ii) Trade receivables	1.13	
(iii) Cash and cash equivalents	2.93	18.32
(iv) Short-term loans and advances	235.00	
(v) Other Financial Assets	40.00	40.00
(c) Current Tax Assets (Net)	19.27	18.42
(d) Other current assets	13.32	300.00
Total Current assets	311.66	376.73
Total Assets ::	2,553.69	1,492.93
EQUITY AND LIABILITIES		
Equity :		
(a) Equity Share capital	1,916.19	1,916.19
(b) Other Equity	-641.64	-432.19
Total Equity	1,274.55	1,484.00
LIABILITIES		
(1) Non-Current liabilities		
(a) Financial Liabilities		
(i) Lease liability	97.03	-
(2) Current liabilities :		
(a) Financial Liabilities		
(i) Borrowings	1,104.00	
(ii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	9.86	
(iii) Other Financial liabilities (other than those specified in item (c) to be specified	20.59	
(b) Other current liabilities	41.09	2.36
(c) Provisions		
(d) Current Tax Liabilities	6.57	6.57
Total Current liabilities	1,279.14	8.92
Total Equity and Liabilities ::	2,553.69	1,492.93

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CINERAD COMMUNICATIONS LIMITED

(CIN: L62099WB1986PLC218825)

STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2024

(Amount In Lakhs)

	Particulars	For the Period Ended September 30, 2024	For the Period Ended March 31, 2024
A	Cash Flow From Operating Activities		
	Net Profit Before Tax and Extraordinary Items	-209.64	(17.88)
	<u>Adjustment For:</u>		
	Depreciation & Amortisation expense	3.56	
	Write of Fixed Asset		
	Finance costs	24.49	0.18
	Interest income	-0.03	(6.09)
	Operating Profit Before Working Capital Changes	(181.62)	(23.79)
	<u>Changes in Working Capital</u>		
	Movement in trade receivables	-1.13	-
	Movement in Financial Assets	-242.26	-40.00
	Movement in Other Assets	286.68	-300.00
	Movement In Trade payables	9.86	-
	Movement in other Financial Liabilities	0.00	-
	Movement in Provisions	-	-
	Movement in Other Liabilities	38.74	(0.19)
	Cash Generated From Operating Activities	(89.73)	(363.98)
	Less: Income Tax (paid)/refund	-0.87	-0.60
	Net Cash From Operating Activities	(90.60)	(364.58)
B	Cash Flow From Investing Activities		
	Payments for acquisition of property plant and equipments	-22.38	-
	Purchase of Investments	-1,000.00	
	Sale of Investments		90.00
	Interest Received		6.09
		(1,022.38)	96.09
C	Cash Flow From Financing Activities		
	Increase in Equity Share Capital	-	280.00
	Increase in borrowings (net)	1,104.00	-
	Increase in share Capital		
	Repayment of Lease liabilities	-2.64	
	Interest on Lease liabilities	-1.48	
	Interest Paid	-2.29	-0.18
		1,097.59	279.82
	Net Increase/(Decrease) in Cash & Cash Equivalent	(15.38)	11.33
	Cash & Cash Equivalent At the Beginning of the Year	18.32	6.99
	Cash & Cash Equivalent at the End of the Year	2.93	18.32

NOTES

- 1 Cash Flow Statement has been prepared under the indirect method as set out in Ind AS -7 "Statement of Cash flows" issued by the Institute of Chartered Accountants of India.

	As at 30.09.2024	As at 31.03.2024
2		
Cash & Cash Equivalents Comprise:		
Cash on Hand	0.14	1.23
Balance With Schedule Banks in current Account	2.80	17.09
	2.93	18.32

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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 November 4, 2024. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter ending terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the review report.
2. The company has not recognised any Deferred Tax Assets on Unused Tax Losses and Fair Value Changes of Investments following the concept of prudence and conservative approach the deferred tax assets are recognised to the extent of recognised deferred tax liability.
3. No Investors complaint remains pending at the quarter ended on September 30, 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 two segments viz Training and IT Business.
6. The company has purchased the balance 40% equity stake of Global Talent Track Private Limited as on 1st September 2024 for a consideration of Rs 100,000,000.
7. An advance of ₹1,00,00,000/- has been given to Mr. Vijay Jog in respect of acquisition of shares of a company named M/s CRG Solutions Private Limited after carrying out necessary checks and verification.
8. An advance of Rs 12,000,000 has been given to Seed Infotech Limited in pursuance of the licensing agreement for their business after carrying out necessary checks and verification.
9. An advance of Rs 500,000 has been given to O2 Breathing Brains Private Limited in respect of purchasing their business after carrying out necessary checks and verification.
10. An advance of Rs 1,000,000 has been given to Ujjvilas Technologies and Software Private Limited in respect of purchasing their business after carrying out necessary checks and verification.
11. The above financial results are also available on the Company's website www.cineradcommunications.com and BSE Limited's website www.bseindia.com.



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AUDITOR'S REPORT ON CONSOLIDATED 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 Consolidated Financial Results of **CINERAD COMMUNICATION LIMITED** (the "Holding Company") and its Subsidiaries for the quarter and half year ended September 30, 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").
2. This Statement, which is the responsibility of the Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 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

Sr	Name of Entity
A	Holding Company
1	Cinerad Communications Limited
B	Subsidiaries Companies/ Controlled companies

24, I Floor, Main Road, Bhupalpura, Udaipur - 313001
Ph: 0294 - 2411369 | 9636649484 | 9413118508 | 9414165569
e-mail id: ho@mehtanmehta.com | camehtaandmehta@gmail.com
Our Presence: Udaipur | Jodhpur | Pune



1	Global Talent Track Private Limited
2	Itarium Technologies India Private Limited

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 the subsidiary auditors referred to in paragraph 7 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.

6. EMPHASIS OF MATTER

- I. We draw attention to Note 7 of the Notes to the Quarterly Results for the Quarter ended September 30, 2024 where an advance of Rs. 10,000,000/- has been given to Mr. Vijay Jog in respect of acquisition of shares of a company named M/s CRG Solutions Private Limited after carrying out necessary checks and verification.
 - II. We draw attention to Note 8 of the Notes to the Quarterly Results for the Quarter ended September 30, 2024, where the company has given an advance of Rs 12,000,000 to Seed InfoTech Limited in pursuance of the licensing agreement for their business after carrying out necessary checks and verification. We believe that this information is critical for the users of this quarterly financial statement to understand the same. Our opinion is not qualified in this regard.
 - III. We draw attention to Note 9 of the Notes to the Quarterly Results for the Quarter ended September 30, 2024 where the company has given an advance of Rs 500,000 to O2 Breathing Brains Private Limited in respect of purchasing their business after carrying out necessary checks and verification.
 - IV. We draw attention to Note 10 of the Notes to the Quarterly Results for the Quarter ended September 30, 2024 where the company has given advance of Rs 1,000,000 to Ujjvilas Technologies and Software Private Limited in respect of purchasing their business after carrying out necessary checks and verification.
7. The reviewed unaudited consolidated financial results include the interim financial results of 2 subsidiaries which have been reviewed by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of ₹186.30 Lakhs as at September 30, 2024 and total revenues ₹353.62 Lakhs and ₹658.55 Lakhs, total net profit/(loss) after tax of ₹(66.66) Lakhs and ₹ (188.30) Lakhs and total



Mehta and Mehta

Continuation Sheets

comprehensive income / (loss) of ₹ (66.66) Lakhs and ₹ (188.30), for the quarter and half year ended September 30, 2024 respectively as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Parent's Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For Mehta and Mehta
Chartered Accountants
FRN 016513C

CA Namrata Mehta
Partner
Membership No 444456



Date: November 4, 2024
Place: Pune
UDIN: 24444456BKEJUS9165

CINERAD COMMUNICATIONS LIMITED

(CIN: L62099WB1986PLC218825)

Consolidated Statement of Profit and Loss for the period ended September 30, 2024

(Amount in Rs. Lacs)

	Particulars	Quarter Ended		Half Year Ended	As at 31.03.2024
		30 September 2024 (Unaudited)	30 June 2024 (Unaudited)	30 September 2024 (Unaudited)	
I	Revenue From operations	353.62	304.94	658.55	1,399.08
II	Other Income	3.85	2.00	5.86	115.05
III	Total Income (I+II)	357.47	306.94	664.41	1,514.12
IV	EXPENSES				
	Purchase of Traded goods	1.92	1.55	3.47	4.59
	Employee benefits expense	179.79	204.53	384.32	1,008.12
	Depreciation and amortization expenses	54.72	46.42	101.15	14.68
	Finance Cost	24.49	0.01	24.49	0.20
	Other expenses	144.76	161.39	306.15	623.74
	Total expenses (IV)	405.68	413.90	819.58	1,651.33
V	Profit/(loss) before exceptional items and tax (I - IV)	-48.21	-106.96	-155.17	-137.21
VI	Exceptional Items	-	-	-	-
VII	Profit/ (loss) before exceptions items and tax (V - VI)	-48.21	-106.96	-155.17	-137.21
	Income Tax expense:				
VIII	(1) Current tax	19.97	14.67	34.65	33.04
	(2) Deferred tax	-1.52	-	-1.52	-99.09
IX	Profit/ (Loss) for the period from continuing operations(VII - VIII)	-66.66	-121.64	-188.30	-71.16
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)	-66.66	-121.64	-188.30	-71.16
	Other Comprehensive Income				
	A. (i) Items that will not to be reclassified to profit or loss	-	-	-	9.89
XIV	(ii) Income tax relating to items that will not to 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 Comprising Profit (Loss) and Other comprehensive Income for the period. (XIII + XIV)	-66.66	-121.64	-188.30	-61.27
	Net Profit attributable to:				
XVI	A) Owners of the company	-88.86	-106.74	-195.60	-50.01
	B) Non Controlling Interest	22.20	-14.90	7.30	-11.25
	Earnings per equity share (for continuing operation):				
XVI	(1) Basic	-0.35	-0.63	-0.98	-0.32
	(2) Diluted	-0.35	-0.63	-0.98	-0.32
	Earnings per equity share (for discontinued operation):				
XVII	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
	Earning per equity share (for discontinued & continuing operation)				
XVIII	(1) Basic	(0.35)	(0.63)	(0.98)	(0.32)
	(2) Diluted	(0.35)	(0.63)	(0.98)	(0.32)



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Particulars	Quarter Ended		Half Year Ended	As at 31.03.2024
	30 September 2024 (Unaudited)	30 June 2024 (Unaudited)	30 September 2024 (Unaudited)	
Segmental Revenue				
Training	84.56	76.21	160.77	522.71
IT Services	269.06	228.73	497.79	876.37
Segmental Results				
Training	13.02	-70.58	-57.56	-106.30
IT Services	-79.68	-51.06	-130.74	35.14



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CINERAD COMMUNICATIONS LIMITED

(CIN: L62099WB1986PLC218825)

Consolidated Balance Sheet as at September 30, 2024

(Amount in Rs. Lacs)

Particulars	As at 30.09.2024 (Rs.)	As at 31.03.2024 (Rs.)
ASSETS		
Non-current assets :		
(a) Property, Plant and Equipment	208.44	139.72
(b) Right to use of Lease Asset	96.35	
(c) Capital work-in-progress		
(d) Goodwill	874.11	319.57
(e) Other Intangible Assets	746.32	829.55
(f) Financial Assets		
(i) Investment	45.88	-
(ii) Trade Receivable		
(iii) Loans & Advances		
(iv) Others	7.35	30.76
(g) Deferred tax assets (net)	100.92	99.40
(h) Other Non-Current Assets		
(i) Other non-current assets		
Total Non-current assets	2,079.37	1,418.99
Current assets :		
(a) Inventories		
(b) Financial Assets		
(i) Investments	10.61	109.89
(ii) Trade receivables	179.56	137.82
(iii) Cash and cash equivalents	158.01	187.78
(iv) Bank balances other than (iii) above		
(v) Loans & Advances	237.75	
(vi) Others (to be specified)	40.00	46.25
(c) Current Tax Assets (Net)	19.27	131.20
(d) Other current assets	354.79	465.30
Total Current assets	1,000.01	1,078.24
Total Assets ::	3,079.37	2,497.23
EQUITY AND LIABILITIES		
Equity :		
(a) Equity Share capital	1,916.19	1,916.19
(b) Other Equity	(417.09)	(264.25)
Equity Attributable to Owner of the Company	1,499.10	1,651.94
Non Controlling Interest	152.98	664.89
Total Equity	1,652.08	2,316.83
LIABILITIES		
(1) Non-Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	10.75	11.55
(ii) Lease Liabilities	97.03	
(iii) Trade Payables		
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		
(iii) Other Financial liabilities	-	
(b) Provisions	22.79	42.41
(d) Other non-current liabilities		
Total Non Current liabilities	130.57	53.96
(2) Current liabilities :		
(a) Financial Liabilities		
(i) Borrowings	1,104.00	
(ii) Lease Liabilities	-	
(iii) Trade Payables	-	
(A) Total outstanding dues of micro enterprises and small enterprises	-	0.44
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	59.64	59.42
(iii) Other Financial liabilities	20.59	
(b) Other current liabilities	44.00	36.02
(c) Provisions	61.92	2.80
(d) Current Tax Liabilities	6.57	27.76
Total Current liabilities	1,296.72	126.44
Total Equity and Liabilities ::	3,079.37	2,497.23



Prasenjit

CINERAD COMMUNICATIONS LIMITED

(CIN: L62099WB1986PLC218825)

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2024

(Amount In Lacs)

	Particulars	For the Period Ended September 30, 2024
A	Cash Flow From Operating Activities	
	Net Profit Before Tax and Extraordinary Items	-155.17
	Adjustment For:	
	Depreciation & Amortisation expense	101.15
	Write of Fixed Asset	
	Finance costs	24.49
	Interest income	-6.70
	Operating Profit Before Working Capital Changes	(36.22)
	Changes in Working Capital	
	Movement in trade receivables	-41.74
	Movement in Financial Assets	-301.88
	Movement in Other Assets	110.51
	Movement In Trade payables	-0.22
	Movement in other Financial Liabilities	0.00
	Movement in Provisions	39.49
	Movement in Other Liabilities	7.99
	Cash Generated From Operating Activities	(222.07)
	Less: Income Tax (paid)/refund	-56.08
	Net Cash From Operating Activities	(278.16)
B	Cash Flow From Investing Activities	
	Payments for acquisition of property plant and equipments	-801.70
	Purchase of Investments	-53.40
	Sale of Investments	
	Interest Received	6.70
		(848.40)
C	Cash Flow From Financing Activities	
	Increase in Equity Share Capital	-
	Increase in borrowings (net)	1,103.21
	Increase in share Capital	
	Repayment of Lease liabilities	-2.64
	Interest on Lease liabilities	-1.48
	Interest Paid	-2.29
		1,096.80
	Net Increase/(Decrease) in Cash & Cash Equivalent	(29.76)
	Cash & Cash Equivalent At the Beginning of the Year	187.78
	Cash & Cash Equivalent at the End of the Year	158.01

NOTES

- Cash Flow Statement has been prepared under the indirect method as set out in Ind AS -7 "Statement of Cash flows" issued by the Institute of Chartered Accountants of India.

	As at 30.09.2024
2	Cash & Cash Equivalents Comprise:
	Cash on Hand
	Balance With Schedule Banks in current Account
	158.01



Signature

1. The above unaudited consolidated Financial Results after review of the Audit Committee were approved by the Board of Directors at its meeting held on November 4, 2024. The Statutory Auditors of the Company have carried out a "Limited Review" of the Financial Results for the Quarter ending terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There are no qualifications in the review report.
2. The company has not recognised any Deferred Tax Assets on Unused Tax Losses and Fair Value Changes of Investments following the concept of prudence and conservative approach the deferred tax assets are recognised to the extent of recognised deferred tax liability.
3. No Investors complaint remains pending at the quarter ended on September 30, 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 two segments viz Training and IT Business.
6. The company has purchased the balance 40% equity stake of Global Talent Track Private Limited as on 1st September 2024 for a consideration of Rs 100,000,000.
7. An advance of ₹1,00,00,000/- has been given to Mr. Vijay Jog in respect of acquisition of shares of a company named M/s CRG Solutions Private Limited after carrying out necessary checks and verification.
8. An advance of Rs 12,000,000 has been given to Seed Infotech Limited in pursuance of the licensing agreement for their business after carrying out necessary checks and verification.
9. An advance of Rs 500,000 has been given to O2 Breathing Brains Private Limited in respect of purchasing their business after carrying out necessary checks and verification.
10. An advance of Rs 1,000,000 has been given to Ujjvilas Technologies and Software Private Limited in respect of purchasing their business after carrying out necessary checks and verification.
11. The above financial results are also available on the Company's website www.cineradcommunications.com and BSE Limited's website www.bseindia.com.

