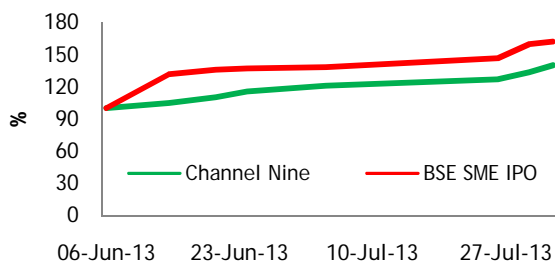


November 27, 2013

CMP	₹ 56.75
BSE Code	535142
BSE ID	CNEL
52wk High/Low (₹)	56.75/ 26.25
Average Volume (3M) [§]	6,600
Market Cap (₹ Crore)	88.1

Shareholding - Sept 2013	No.	%
Promoters	31,95,600	20.58
FII's	0	0.00
DII's	0	0.00
Public & Others	1,23,30,800	79.42

Stock Chart As on September 30, 2013


Common Size Analysis (%)	H1 FY14	H2 FY13
Cost of Material/TR	62.9	98.1
Employee Cost/TR	5.9	2.7
Other Expenses/TR	56.1	4.6
Interest Cost/TR	0.0	0.4

Valuation Ratios	
P/E (TTM) (x)	0.00
P/BV (TTM) (x)	3.89
EPS (Q2 FY14)	₹ 0.02

Financial Ratios	%
EBIDTA Margin	-24.9
PAT Margin	9.5
Impact Cost [^]	--

Financials and Ratios are on Standalone basis

TR stands for Total Revenue

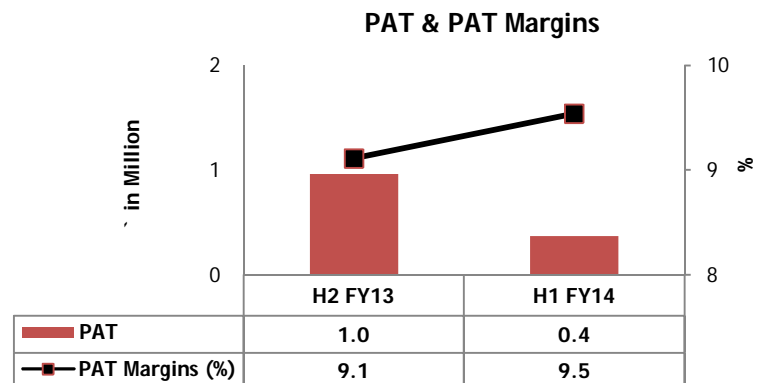
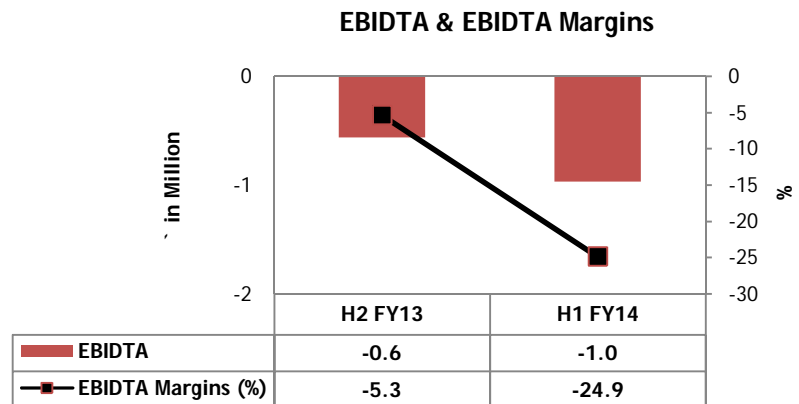
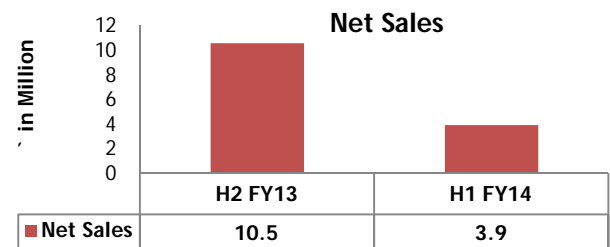
TTM stands for trailing twelve months

[^]Source : BSE, for November, 2013

§ - Average Volumes (Total Shares traded) for 3 Months

H1 FY14 Analyst's Review

- Net Sales for the company stood at Rs. 5.2 million for the half year ended 30th September, 2013 as compared to Rs. 14.1 million for the half year ended 31st March, 2013 which is a decline of 63% in H1 FY14 from H2 FY13. Since, the Company's shares got listed on 14th January, 2013, figures for corresponding six months period (H1 FY13) is not applicable and hence, the numbers have not been provided by Channel Nine Entertainment Ltd.
- In line with the de-growth witnessed at the topline and sharp surge in Other Expenses by over 355.8% for the period under review, EBIDTA fell by 88% and stood at Rs. 0.4 million for H1 FY14 as compared to Rs.3.0 million for H2 FY13.
- Resultantly, PAT for H1 FY14 decreased and stood at Rs. 0.4 million as compared to Rs. 1 million for H2 FY13.
- However, it should be noted that if Other Operating Income is excluded from the Core Operational Revenues, then the Company would have posted an Operating Loss in both H2 FY13 as well as in H1 FY14.



Financial Snapshot

Particulars	Standalone Financials (In Millions)	
	H1 FY 2014	H2 FY 2013
Income Statement		
Net Sales / Income from Operations	3.9	10.5
Expenses		
Cost of Material Consumed	2.5	10.3
Employee Benefit Expenses	0.2	0.3
Administrative, Manufacturing, Selling & Other Expenses	2.2	0.5
EBIDTA	-1.0	-0.6
Depreciation & Amortization	0.0	1.8
Finance Costs / Interest Expense	0.0	0.04
Other Income	0.0	0.0
Profit After Tax (PAT)	0.4	1.0
Key Ratios - Income Statement		
<i>EBIDTA Margin (%)</i>	-24.9	-5.3
<i>PAT Margins (%)</i>	9.5	9.1
Adjusted EPS	0.02	0.00

Source: Capitaline Database; Company Financials

About Us

LOTUS KNOWLWEALTH (LKW) commenced business in 1990 and is currently engaged in providing WEALTH ADVISORY, CORPORATE ADVISORY and ECONOMIC & FINANCIAL RESEARCH & CONTENT services.

GURUKSHETRA.com is an online initiative of LKW that focuses on Personal Finance while theIPOguru.com is India's Premier Primary Market (IPO) Portal.

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Disclosure

Each member of the team involved in the preparation of this report, hereby affirms that there exists no conflict of interest.