

# CHANNEL NINE

Date: 30<sup>TH</sup> November, 2020

To,

BSE Limited  
SME PLATFORM  
P J Towers,  
Dalal Street,  
Mumbai -400001  
Scrip Code: 535142  
Scrip ID: CNEL

Ref : Submission of Unaudited Financial Results for the half year ended on 30<sup>th</sup> September, 2020, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

Dear Sir,

Please find enclosed herewith standalone Unaudited Financial Results for the half year ended on 30<sup>th</sup> September, 2020, as approved by the Board of Directors in their Meeting held on 11<sup>th</sup> November, 2020.

Also find enclosed herewith Limited Review Report issued by the statutory auditor of the company on the financial result for the half year ended on 30<sup>th</sup> September, 2020, Cash flow statement as on 30<sup>th</sup> September, 2020 and Declaration under Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

Please update the same in your records.

FOR CHANNEL NINE ENTERTAINMENT LIMITED

  
RAJESH KUMAR RAMJAS JAISWAR  
DIRECTOR

CHANNEL NINE ENTERTAINMENT LIMITED  
Regd. Office: 2164/1, Office No. 101, Village Shadi Kham Pur, Main Patel Nagar, Delhi - 110008  
Email Id: channelnineentertainment@yahoo.com, Website: www.channelnineentertainment.com  
CIN No. L92132DL2002PLC116330

## PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEP 2020

AMOUNT IN LAKHS

Particulars	Half Year Ended		Year Ended
	Six Month Ended 30/09/2020	Year to date figures for the previous year ended 30/09/2019	Previous year ended 31/03/2020
	Unaudited	Unaudited	Audited
I. Total Income form Operations	13.58	20.94	45.78
II. Other Income	-	-	-
III. <b>Total Revenue (I+II)</b>	<b>13.58</b>	<b>20.94</b>	<b>45.78</b>
IV. <b>Expenses</b>			
a) Cost of Materials consumed	-	-	-
b) Purchase of Stock-in-trade	-	-	-
c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-
d) Employee benefits expenses	1.09	1.04	2.15
e) Depreciation and amortisation expenses	18.38	18.54	37.08
f) Other expenses	2.18	1.68	5.86
<b>Total Expenses</b>	<b>21.65</b>	<b>21.27</b>	<b>45.09</b>
V Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>(8.07)</b>	<b>(0.33)</b>	<b>0.69</b>
VI Exceptional Items	-	-	-
VII Profit/(Loss) before extraordinary items and tax (VI-VII)	(8.07)	(0.33)	0.69
VIII Extraordinary items	-	-	-
IX Profit/(Loss) before tax (VIII-IX)	(8.07)	(0.33)	0.69
X Tax expenses			
a) Current Tax	-	-	0.11
a) Income Tax Adjustment	-	-	-
a) MAT Credit Entitlement	-	-	-
b) Deferred Tax Liabilities / (Assets)	-	-	(11.10)
XI Profit (Loss) for the period from continuing operations (IX-X)	(8.07)	(0.33)	11.69
XII Profit/(loss) from discontinuing operations	-	-	-
XIII Tax expense of discontinuing operations	-	-	-
XIV Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-
XV Profit (Loss) for the period (XI + XIV)	(8.07)	(0.33)	11.69
XVI 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	-	-	-

XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(8.07)	(0.33)	11.69
XVIII	Earnings per equity share (for continuing operation):			
	(1) Basic	(0.000)	0.00	0.004
	(2) Diluted	(0.000)	0.00	0.004
XIX	Earnings per equity share (for discontinued operation):			
	(1) Basic	-	0.00	0.004
	(2) Diluted	-	0.00	0.004
XX	Earning Per Share (for discontinued & continuing operations)			
	a) Basic	(0.000)	0.00	0.004
	b) Diluted	(0.000)	0.00	0.004

**FOR CHANNEL NINE ENTERTAINMENT LIMITED**

**RAJESH KUMAR RAMJAS JAISWAR**  
**DIRECTOR**



Date : 11<sup>th</sup> November, 2020

Place : Delhi

## NOTES:

## STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2020

Sr. No.	Particulars	AMOUNT IN LAKHS	
		30.09.2020	31.03.2020
		Unaudited	Audited
<b>I.</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1)</b>	<b><u>Shareholder's funds</u></b>		
(a)	Share Capital	2,328.96	2,328.96
(b)	Reserves and Surplus	771.16	779.23
(c)	Money Received against share Warrants		
	<b>Sub-total - Shareholders' funds</b>	<b>3,100.12</b>	<b>3,108.19</b>
<b>2)</b>	<b><u>Share application money pending allotment</u></b>		
	(a) Share Application Money	-	-
<b>3)</b>	<b><u>Non-Current liabilities</u></b>		
(a)	Long term Borrowings	1.65	1.94
(b)	Deffered tax liabilities (net)		-
(c)	Other long Term Liabilities	22.47	22.47
(d)	Long Term Provisions	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>24.12</b>	<b>24.41</b>
<b>3)</b>	<b><u>Current Liabilities</u></b>		
(a)	Short Term Borrowings	-	-
(b)	Trade Payables	285.05	285.05
(c)	Other Current Liabilities	59.27	60.52
(d)	Short- Term Provisions	1.15	1.15
	<b>Sub-total - Current liabilities</b>	<b>345.47</b>	<b>346.73</b>
	<b>Total Equity &amp; Liabilities</b>	<b>3,469.71</b>	<b>3,479.32</b>
<b>II.</b>	<b>ASSETS</b>		
<b>1)</b>	<b><u>Non- Current Assets</u></b>		
(a)	Fixed Assets	423.87	442.20
(b)	Deferred tax assets (net)	16.61	16.61
(c)	Non-current investments	49.78	49.78
(d)	Long term loans and advances	523.24	526.62
(e)	Other non-current assets	47.40	47.40
	<b>Sub-total - Non-current assets</b>	<b>1,060.90</b>	<b>1,082.60</b>
<b>2)</b>	<b><u>Current Assets</u></b>		
(a)	Current Investment	-	-
(b)	Inventories	-	-

( c )	Trade receivables	801.58	801.58
(d)	Cash and Bank equivalents	15.21	4.59
(e)	Short term loans and advances	1,575.85	1,575.74
(f)	Other current assets	16.17	14.81
	<b>Sub-total - Current assets</b>	<b>2,408.81</b>	<b>2,396.72</b>
	<b>Total Assets</b>	<b>3,469.71</b>	<b>3,479.32</b>

Notes:-

1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 11/11/2020. The Statutory auditors have carried out Limited Review Report of the same.

2) The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.

3) The company has not adopted the Indian Accounting Standards (IND AS) in terms of exemption available to Companies listed on SME Platform.

4) The company does not have more than one reportable segment in terms of AS-17 Issued by ICAI. Hence segment wise reporting is not applicable

**FOR CHANNEL NINE ENTERTAINMENT LIMITED**

**RAJESH KUMAR RAMJAS JAISWAR**  
**DIRECTOR**



Date : 11<sup>th</sup> November, 2020

Place : Delhi

**Cash Flow Statement**

For the period ended 30<sup>th</sup> September 2020

	(Amount in Rs)	
Particulars	30.09.2020	31.03.2020
	Unaudited	Audited
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</b>		
Net profit before tax	-8.07	0.69
Adjustment for:		
Add: Depreciation & Amortization Expenses	18.38	37.08
Less: Interest Received	-13.58	-45.78
<b>Operating Profit before Working capital changes</b>	<b>-3.27</b>	<b>-8.00</b>
<b>Adjustments for:</b>		
Decrease (Increase) in Trade & Other Receivables	-	4.50
Decrease (Increase) in Current Assets	-	-
Decrease (Increase) in Other Current Assets	-1.36	8.56
Decrease (Increase) in Inventories	-	-
Increase (Decrease) in Trade & Other Payables	-	-
Increase (Decrease) in Current Liabilities	-1.25	0.05
Increase (Decrease) in Other Liabilities	-	-5.55
<b>Net Changes in Working Capital</b>	<b>-2.61</b>	<b>7.57</b>
		-
<b>Cash Generated from Operations</b>	<b>-5.88</b>	<b>-0.44</b>
Adjustment of Taxes	-	0.52
<b>Net Cash Flow from Operating Activities (A)</b>	<b>-5.88</b>	<b>-0.96</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES :</b>		
(-) Purchase of Fixed Assets	-	-
(Increase)/Decrease in Long Term Loans & Advances	3.37	-67.67
(Increase)/Decrease in Non-Current Assets	-	-
(Increase)/Decrease in Short Term Loans & Advances	-0.12	27.29
Interest Received	13.58	45.78
Increase/(Decrease) in Long Term Borrowings	-0.29	-1.10
<b>Net Cash Flow from Investing Activities (B)</b>	<b>16.50</b>	<b>4.30</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Issue of share capital and Proceeds from Share Application Money	-	-
Increase In Short term Liabilities	-	-
Preliminary Expenses incurred	-	-
<b>Net Cash Flow from Financing Activities (C)</b>	<b>-</b>	<b>-</b>

Net Increase / (Decrease) in Cash & Cash Equivalents ( A+B+C )	10.62	3.34
Cash and cash equivalents at the beginning of the year / Period	4.59	1.25
Cash and cash equivalents at the end of the year/ Period	15.21	4.59
* Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard (AS) - 3 on Cash Flow Statements" issued by the Institute of Chartered of Accountants of India.		

FOR CHANNEL NINE ENTERTAINMENT LIMITED

RAJESH KUMAR RAMJAS JAISWAR  
DIRECTOR



Date : 11<sup>th</sup> November, 2020

Place : Delhi



Ranjan Gupta & Co.  
Chartered Accountants



ADD: 1858, ARUN VIHAR, SECTOR-37, NOIDA-201303

### LIMITED REVIEW REPORT

To,  
**Board of Directors of**  
**M/S CHANNEL NINE ENTERTAINMENT LIMITED**

We have reviewed the accompanying statement of Unaudited Financial Results of **M/S CHANNEL NINE ENTERTAINMENT LIMITED** (the "Company"), for the quarter and period ended 30<sup>th</sup> September 2020, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Companies Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditors of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is Limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus accordingly, we do not express and\ audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act. 2013 read with relevant rules issued hereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and disclosed Requirements) Regulations, 2015 and SEBI circular dated 5<sup>th</sup> July 2016 including the manner in which it is to be disclosed, or that its contains any material misstatement.

