



**CITY PULSE**  
MULTIPLEX LIMITED



Date: 08-11-2023

To,  
Department of Corporate Services,  
BSE Limited,  
Phiroze Jeejeebhoy Towers  
28<sup>th</sup> Floor, Dalal Street,  
Mumbai-400001

Company Symbol: CPML  
Scrip Code: 542727

**Subject: Outcome of the Board Meeting under Regulation 30 & 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015**

Dear Sir/Madam,

In Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of "City Pulse Multiplex Limited" at their meeting held on today i.e. **Wednesday, 08<sup>th</sup> November, 2023**, at the registered office of the Company at 401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura, Ahmedabad, Gujarat, 380009 - India has inter alia, considered and approved the following matter(s):

- Standalone Un-audited Financial Results of the Company along with Limited Review Report for the Half Year ended on 30<sup>th</sup> September, 2023. A copy of the said Un-audited financial results along with the Limited Review Report by the Statutory Auditors thereon is enclosed herewith.

**The meeting of the Board of Directors commenced at 11:50 A.M. and concluded at 12:25 P.M.**

You are requested to take the same on record and do the needful.

Thanking you,  
Yours Faithfully

For and on behalf of  
City Pulse Multiplex Limited

Arpitkumar Rajnikant Mehta  
Managing Director  
DIN: 00213945

Encl: As Above

**CITY PULSE MULTIPLEX LIMITED**

CIN: L92199GJ2000PLC037606

Reg. Office: 401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura, Ahmedabad, Gujarat -380009  
Tel: 079-40070706/708, E-Mail: [info@wowcinepulse.com](mailto:info@wowcinepulse.com) Website: [www.wowcinepulse.com](http://www.wowcinepulse.com)

## CITY PULSE MULTIPLEX LIMITED

Registered Office : 401,4th floor, Sachet 1, Swastik Cross Road Navarangpura, Ahmedabad - 380009

CIN : L92199GJ2000PLC037606

Phone No. 079 - 26873755

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Unaudited Standalone Financial Results for the Half Year ended on 30th September, 2023

(Rs. in Lacs)

Sr. No.	Particulars	6 Months Ended on			Year Ended	
		30/09/2023	30/09/2022	31/03/2023	31/03/2023	31/03/2022
		Unaudited	Unaudited	Audited	Audited	Audited
<b>PART I</b>						
I.	Revenue from Operations	2.48	30.84	17.48	48.32	47.17
II.	Other income	-	3.23	3.54	6.77	-
III.	<b>Total Revenue (I+II)</b>	<b>2.48</b>	<b>34.07</b>	<b>21.03</b>	<b>55.10</b>	<b>47.17</b>
IV.	<b>Expenses :</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	0.50	13.90	8.46	22.36	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expenses	7.62	5.40	7.53	12.93	9.84
	(e) Financial Costs	-	-	-	-	0.00
	(f) Depreciation and amortisation expenses	14.89	18.90	18.80	37.70	47.35
	(g) Other expenses	13.67	19.45	37.01	56.46	29.35
	<b>Total Expenses (IV)</b>	<b>36.68</b>	<b>57.66</b>	<b>71.80</b>	<b>129.46</b>	<b>86.54</b>
V.	<b>Profit / (Loss) before exceptional items and tax(III-IV)</b>	<b>(34.20)</b>	<b>(23.59)</b>	<b>(50.77)</b>	<b>(74.36)</b>	<b>(39.37)</b>
VI.	Exceptional items	-	-	-	-	-
VII.	<b>Profit / (Loss) before tax (V-VI)</b>	<b>(34.20)</b>	<b>(23.59)</b>	<b>(50.77)</b>	<b>(74.36)</b>	<b>(39.37)</b>
VIII.	Tax expense					
	(1) Current tax	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-
	(3) Income Tax of earlier yea	-	-	-	-	-
IX.	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(34.20)</b>	<b>(23.59)</b>	<b>(50.77)</b>	<b>(74.36)</b>	<b>(39.37)</b>
X.	Net Profit / (Loss) for the period	(34.20)	(23.59)	(50.77)	(74.36)	(39.37)
XI.	Other Comprehensive Income	-	-	-	-	-
XI.	<b>Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)</b>	<b>(34.20)</b>	<b>(23.59)</b>	<b>(50.77)</b>	<b>(74.36)</b>	<b>(39.37)</b>
XII.	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	331.80	331.80	331.80	331.80	331.80
XIII.	Earnings per equity share					
	Basic	(1.03)	(0.71)	(1.53)	(2.24)	(1.19)
	Diluted	(1.03)	(0.71)	(1.53)	(2.24)	(1.19)

**Notes:**

- 1 The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 08th November, 2023.
- 2 The above Unaudited financial results have been prepared in accordance with Accounting Standards (AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI").
- 3 There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Accounting Standards. The Management does not believe that the information about segments which are not reportable under Accounting Standards, would be useful to the users of these financial statements.
- 4 EPS for 6 months ended on 30.09.2023 has been calculated by taking basis of weighted average no. of shares.
- 5 Figures has been rounded off and regrouped / re-arranged wherever necessary.

6		Statement of Assets and Liabilities	
		(Rs. In Lacs)	
Sr. No.	Particulars	Year Ended 30/09/2023	Year Ended 31/03/2023
		Unaudited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
	(1) Shareholders' funds		
	(a) Share Capital	331.80	331.80
	(b) Reserves and Surplus	95.00	129.20
	<b>Sub-Total - Shareholders' funds</b>	<b>426.80</b>	<b>461.00</b>
	(2) Share application money, pending allotment	-	-
	(3) Non-current Liabilities	-	-
	(a) Long-term borrowings	211.56	200.16
	(a) Deffered Tax Liabilities	14.48	14.48
	(4) Current Liabilities		
	(a) Short-term borrowings		
	(a) Trade Payables		
	Total outstanding dues of Micro Enterprise & Small Enterprise	-	-
	Total Outstanding dues of creditors other than micro enterprise & small enterprise	179.59	205.62
	(c) Other current liabilities	17.97	17.52
	(d) Short-term provisions	1.50	1.00
	<b>Sub-Total - Current Liabilities</b>	<b>425.09</b>	<b>438.77</b>
	<b>Total - Equity and Liabilities</b>	<b>851.89</b>	<b>899.77</b>
<b>B</b>	<b>ASSETS</b>		
	(1) Non-current Assets		
	(a) Fixed Assets		
	(i) Tangible Asset	331.74	346.63
	(ii) Intangible Asset	-	-
	(iii) Capital Work in Progeress	28.33	28.33
	(iv) Intangible Asset under Development		
	(b) Non-current investments	17.50	17.50
	(c) Deferred Tax Assets (Net)		
	(d) Long-term loans and advances	130.23	130.23
	(e) Other non-current assets		
	<b>Sub-Total - Non Current Assets</b>	<b>507.80</b>	<b>522.69</b>
	(2) Current Assets		
	(a) Inventories		
	(b) Trade Receivables	220.56	219.49
	(c) Cash and bank balances	37.31	60.93
	(d) Short term loans and advances		
	(e) Other current assets	86.21	96.66
	<b>Sub-Total - Current Assets</b>	<b>344.09</b>	<b>377.08</b>
	<b>Total - Assets</b>	<b>851.89</b>	<b>899.77</b>
<b>FOR CITY PULSE MULTIPLEX LIMITED</b>			
Place: Ahmedabad		<b>ARPIT R. MEHTA</b>	
Date: 08-11-2023		<b>MANAGING DIRECTOR</b>	
		<b>(DIN : 00213945)</b>	

<b>City Pulse Multiplex Limited</b>				
<b>Cash flow statement for the half year ended 30th September' 2023</b>				
(Amount in Lakhs)				
Particulars	For the Half year ended 30th September,2023		For the Half year ended 30th September,2022	
	Amount	Amount	Amount	Amount
<b>(A) Cash flow from operating activities</b>				
<b>(1) Net profit after tax and extraordinary items</b>		(34.20)		(23.59)
ADD:(I) Depreciation Written off	14.89		18.90	
(ii) Provision for income tax	-		-	
(iii) Preliminary Expense	11.47			
(iv) Other Adjustment	-		-	
LESS: (i) Deferred tax Asset	-		-	
(ii) Kasar and vataav				
(iii) Other Adjustment	-	26.36	-	18.90
<b>(2) Operating profit before working capital changes</b>		(7.83)		(4.69)
<b>Working capital changes</b>				
Add: (i) Decrease in Current Assets (Except Cash & Cash Equivalents)	-		132.63	-
(ii) Increase in Current Liabilities	0.95		0.17	
Less: (i) Decrease in Current Liabilities	26.03		133.83	
(ii) Increase in Current assets (Except Cash & Cash Equivalents)	2.10	(27.18)	161.74	(162.77)
<b>(3) Cash generated from operating before tax</b>		(35.02)		(167.46)
Less: Income Tax Paid		-		-
<b>(4) Cash flow before extraordinary items</b>		(35.02)		(167.46)
Add/ (less) extraordinary items				
<b>Net cash inflow / outflow from operating activities After tax &amp; extraordinary items</b>		<b>(35.02)</b>		<b>(167.46)</b>
<b>(B) Cash flow from investing activities</b>				
Add : Proceeds on account of changes in Investments	-	-	-	-
Less : Purchase of Fixed assets & Investments	-		-	
<b>Net Cash inflow / outflow from investing activities</b>		-		-
<b>( C ) Cash flow from financing activities</b>				
Add : Changes in Long term Loans & Advances	11.40		188.58	
Proceeds of Share Capital				
Share Premium Account				
Less : Advances given	-		-	
Less : Repayment of Loans	-		-	
<b>Net cash inflow / outflow from financing activities</b>		11.40		188.58
(D) net increase / decrease in cash & cash equivalent		(23.62)		21.12
(E) Add: Cash & Cash Equivalents in the beginning of the year		60.93		38.83
<b>(F) Cash &amp; Cash Equivalents at the end of the Half year</b>		<b>37.31</b>		<b>59.95</b>

For and on behalf of the board of  
**City Pulse Multiplex Limited**

Place: Ahmedabad  
Date: 08th November, 2023

**Arpit Rajnikant Mehta**  
Managing Director  
DIN: 00213945

**INDEPENDENT AUDITOR'S REVIEW REPORT**

Review Report to  
The Board of Directors  
**CITY PULSE MULTIPLEX LIMITED**

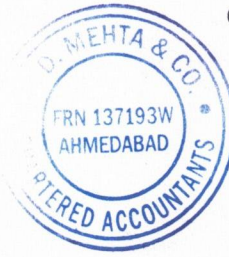
1. We have reviewed the accompanying statement of Unaudited Financial Results ("the Statement") of **CITY PULSE MULTIPLEX LIMITED ("the Company")** for the half year ended on **30<sup>th</sup> September, 2023 ("the Statement")**, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulation").
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 Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), 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). 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 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 specified under section 143(10) of the Companies Act, 2013 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.

Attention is drawn to which states that the statement of cash flows for the corresponding six months ended September 30, 2023, as reported in the accompanying Statement have been approved by the Company's Board of Directors, but have not been subjected to review.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Ahmedabad  
Date : 08-11-2023  
UDIN: 23032891BGTRNK8834



For, S. D. Mehta & Co.  
Chartered Accountants  
(FRN: 137193W)

Shaishav D Mehta  
Partner  
M.No. 032891