

# CHANNEL NINE

Date: 16<sup>th</sup> November, 2021

To,

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

Subject : Submission of Unaudited Financial Results for the half year ended on 30<sup>th</sup> September, 2021, 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, 2021 along with Limited Review Report and Cash Flow statement as on 30<sup>th</sup> September, 2021, as approved by the Board of Directors in their Meeting held on 14<sup>th</sup> November, 2021.

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

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEP 2021

Particulars		Half Year Ended		Year Ended
		Six Month Ended 30/09/2021	Year to date figures for the previous year ended 30/09/2020	Previous year ended 31/03/2021
		Unaudited	Unaudited	Audited
I.	Total Income from Operations	24.51	13.58	29.76
II.	Other Income	-	-	-
III.	<b>Total Revenue (I+II)</b>	<b>24.51</b>	<b>13.58</b>	<b>29.76</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	3.25	1.09	4.09
	e) Depreciation and amortisation expenses	18.13	18.38	36.77
	f) Other expenses	3.63	2.18	4.05
	<b>Total Expenses</b>	<b>25.01</b>	<b>21.65</b>	<b>44.91</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>(0.50)</b>	<b>(8.07)</b>	<b>(15.15)</b>
VI	Exceptional Items	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	(0.50)	(8.07)	(15.15)
VIII	Extraordinary items	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	(0.50)	(8.07)	(15.15)
X	Tax expenses			
	a) Current Tax	-	-	-
	a) Income Tax Adjustment	-	-	-
	a) MAT Credit Entitlement	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	(12.64)
XI	Profit (Loss) for the period from continuing operations (IX-X)	(0.50)	(8.07)	(2.50)
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)	(0.50)	(8.07)	(2.50)
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	(0.50)	(8.07)	(2.50)

	Comprehensive Income for the period)			
XVIII	Earnings per equity share (for continuing operation):			
	(1) Basic	(0.000)	(0.000)	(0.004)
	(2) Diluted	(0.000)	(0.000)	(0.004)
XIX	Earnings per equity share (for discontinued operation):			
	(1) Basic	-	-	-
	(2) Diluted	-	-	-
XX	Earnings Per Share (for discontinued & continuing operations)			
	a) Basic	(0.000)	(0.000)	(0.004)
	b) Diluted	(0.000)	(0.000)	(0.004)

**FOR CHANNEL NINE ENTERTAINMENT LIMITED**

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

Date : 14<sup>th</sup> November, 2021

Place : Delhi

## STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2021

Sr. No.	Particulars	Amount In Lakh	
		30.09.2021	31.03.2021
		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	776.23	776.72
(c)	Money Received against. Share Warrants		
	<b>Sub-total - Shareholders' funds</b>	<b>3,105.19</b>	<b>3,105.68</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	0.79	1.29
(b)	Deferred tax liabilities (net)		-
(c)	Other long Term Liabilities	-	-
(d)	Long Term Provisions	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>0.79</b>	<b>1.29</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	15.13	27.94
(d)	Short- Term Provisions	1.10	1.45
	<b>Sub-total - Current liabilities</b>	<b>301.28</b>	<b>314.44</b>
	<b>Total Equity &amp; Liabilities</b>	<b>3,407.27</b>	<b>3,421.42</b>
<b>II.</b>	<b>ASSETS</b>		
<b>1)</b>	<b><u>Non- Current Assets</u></b>		
(a)	Fixed Assets	387.36	405.49
(b)	Deferred tax assets (net)	29.25	29.25
(c)	Non-current investments	49.78	49.78
(d)	Long term loans and advances	589.14	546.53
(e)	Other non-current assets	47.40	47.40
	<b>Sub-total - Non-current assets</b>	<b>1,102.93</b>	<b>1,078.45</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	26.61	8.69
(e)	Short term loans and advances	1,460.08	1,514.92
(f)	Other current assets	16.07	17.79
	<b>Sub-total - Current assets</b>	<b>2,304.34</b>	<b>2,342.98</b>
	<b>Total Assets</b>	<b>3,407.27</b>	<b>3,421.42</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 14/11/2021. 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 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 : 14<sup>th</sup> November, 2021

Place : Delhi

<b>Cash Flow Statement</b>		
<b>For the period year ended 30.09.2021</b>		
<b>Particulars</b>	<b>Amount In Lakh</b>	
	<b>30.09.2021</b>	<b>31.03.2021</b>
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</b>		
Net profit before tax	-0.50	-15.15
<b>Adjustment for:</b>		
Add: Depreciation & Amortization Expenses	18.13	36.77
Less: Interest Received	-24.51	-29.76
<b>Operating Profit before Working capital changes</b>	<b>-6.88</b>	<b>-8.14</b>
<b>Adjustments for:</b>		
Decrease (Increase) in Trade & Other Receivables	-	-
Decrease (Increase) in Current Assets	-	-
Decrease (Increase) in Other Current Assets	1.72	-2.97
Decrease (Increase) in Inventories	-	-
Increase (Decrease) in Trade & Other Payables	-	-
Increase (Decrease) in Current Liabilities	-12.81	0.30
Increase (Decrease) in Other Liabilities	-0.35	-32.58
<b>Net Changes in Working Capital</b>	<b>-11.44</b>	<b>-35.25</b>
<b>Cash Generated from Operations</b>	<b>-18.33</b>	<b>-43.39</b>
Adjustment of Taxes	-	-
<b>Net Cash Flow from Operating Activities (A)</b>	<b>-18.33</b>	<b>-43.39</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES :</b>		
(-) Purchase of Fixed Assets	-	-0.06
(Increase)/Decrease in Long Term Loans & Advances	-42.61	-19.91
(Increase)/Decrease in Non-Current Assets	-	-
(Increase)/Decrease in Short Term Loans & Advances	54.84	60.82
Interest Received	24.51	29.76
Increase/(Decrease) in Long Term Borrowings	-0.50	-0.64
<b>Net Cash Flow from Investing Activities (B)</b>	<b>36.24</b>	<b>69.97</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES :</b>		
Issue of share capital and Proceeds from Share Application Money	-	-
Increase In Short term Liabilities	-	-22.47
Preliminary Expenses incurred	-	-
<b>Net Cash Flow from Financing Activities (C)</b>	<b>-</b>	<b>-22.47</b>
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents ( A+B+C )</b>	<b>17.92</b>	<b>4.10</b>

Cash and cash equivalents at the beginning of the year / Period	8.69	4.59
Cash and cash equivalents at the end of the year/ Period	26.61	8.69
<p>* 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.</p>		

**FOR CHANNEL NINE ENTERTAINMENT LIMITED**



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

Date : 14<sup>th</sup> November, 2021

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 2021, 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 an 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 it contains any material misstatement.

For M/s. Ranjan Gupta & Co  
Chartered Accountants

For M/s Ranjan Gupta & Co  
Chartered Accountants

Ranjan Gupta Prop.  
M.N.C. 082408 (Prop.) U.P. 19-N  
(Prop.)  
Membership No. 082408



Date: 14.11.2021