



Date: 12<sup>th</sup> September, 2023

To,

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

**Subject: Submission of Audited Financial Results for the half year and year ended on 31.03.2023, pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015**

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, Please find enclosed herewith Standalone audited Financial Results for the half year and year ended on 31<sup>st</sup> March, 2023 along with Audit Report and Cash Flow statement as on 31<sup>st</sup> March, 2023 approved by the Board of Directors on their meeting held on 29<sup>th</sup> May, 2023.

Also find enclosed attachment of Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended on 31<sup>st</sup> March, 2023.

Please update the same in your records.

FOR CHANNEL NINE ENTERTAINMENT LIMITED

RAJESH KUMAR RAMJAS JAISWAR  
DIRECTOR



**CHANNEL NINE ENTERTAINMENT LIMITED**

Regd. Office: Canteen No. 9, 1st Floor, DSIDC, Sultan Puri, Delhi - 110041

Email Id: channelnineentertainment@yahoo.com, Website: www.channelnineentertainment.com

CIN No. L92132DL2002PLC116330

## Statement of Audited Financial Results for the half year and Year ended 31.03.2023

Particulars	Half Year			Year Ended	
	6 Months Ended	Preceding 6 Months Ended	Corresponding 6 Months Ended	Current Year Ended	Previous Year Ended
	31.03.2023 (Audited)	30.09.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
I.	Total Income from Operations	-	-	-	-
II.	Other Income	25.35	25.67	28.40	51
III.	<b>Total Revenue (I+II)</b>	<b>25.35</b>	<b>25.67</b>	<b>28.40</b>	<b>51.02</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	3.31	3.30	3.25	6.61
	e) Depreciation and amortization expenses	18.13	18.13	18.13	36.25
	f) Other expenses	2.05	3.20	4.21	5.25
	<b>Total Expenses</b>	<b>23.48</b>	<b>24.63</b>	<b>25.59</b>	<b>48.11</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>1.87</b>	<b>1.04</b>	<b>2.81</b>	<b>2.91</b>
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	1.87	1.04	2.81	2.91
VIII	Extraordinary items	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	1.87	1.04	2.81	2.91
X	Tax expenses				
	a) Current Tax	-	-	-	-
	a) Income Tax Adjustment	-	-	-	-
	a) MAT Credit Entitlement	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	(15.05)	-	(13.87)	(15.05)
XI	Profit (Loss) for the period from continuing operations (IX-X)	16.92	1.04	16.68	17.96
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)	16.92	1.04	16.68	17.96
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)	16.92	1.04	16.68	17.96	16.18
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic	0.000	0.000	0.000	0.000	0.123
	(2) Diluted	0.000	0.000	0.000	0.000	0.123
XIX	Earnings per equity share (for discontinued operation):					
	(1) Basic	-	-	-	-0.00000	0.123
	(2) Diluted	-	-	-	-0.00000	0.123
XX	Earning Per Share (for discontinued & continuing operations)					
	a) Basic	0.000	0.000	-	0.000	0.123
	b) Diluted	0.000	0.000	-	0.000	0.123

**FOR CHANNEL NINE ENTERTAINMENT LIMITED**

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

Date : 29<sup>th</sup> May, 2023

Place : Delhi

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2023 (AUDITED)

Sr. No.	Particulars	Amount in Lakh	
		31.03.2023	31.03.2022
		Audited	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	810.86	792.90
(c)	Money Received against Share Warrants		
	<b>Sub-total - Shareholders' funds</b>	<b>3,139.82</b>	<b>3,121.86</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	0.58	0.58
(b)	Deferred tax liabilities (net)	-	-
(c)	Other long Term Liabilities	-	-
(d)	Long Term Provisions	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>0.58</b>	<b>0.58</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	17.01	18.63
(d)	Short- Term Provisions	1.70	1.40
	<b>Sub-total - Current liabilities</b>	<b>303.76</b>	<b>305.08</b>
	<b>Total Equity &amp; Liabilities</b>	<b>3,444.17</b>	<b>3,427.53</b>
<b>II.</b>	<b>ASSETS</b>		
<b>1)</b>	<b><u>Non- Current Assets</u></b>		
(a)	Fixed Assets	332.99	369.24
(b)	Deferred tax assets (net)	58.17	43.12
(c)	Non-current investments	49.78	49.78
(d)	Long term loans and advances	515.70	501.49
(e)	Other non-current assets	47.40	47.40
	<b>Sub-total - Non-current assets</b>	<b>1,004.03</b>	<b>1,011.03</b>
<b>2)</b>	<b><u>Current Assets</u></b>		
(a)	Current Investment	-	-
(b)	Inventories	-	-
(c)	Trade receivables	811.58	801.58

(d)	Cash and Bank equivalents	53.20	59.36
(e)	Short term loans and advances	1,559.03	1,540.11
(f)	Other current assets	16.33	15.45
	<b>Sub-total - Current assets</b>	<b>2,440.13</b>	<b>2,416.50</b>
	<b>Total Assets</b>	<b>3,444.17</b>	<b>3,427.53</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 29/05/2023. 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 : 29<sup>th</sup> May, 2023  
Place : Delhi

**Cash Flow Statement For the year ended 31st-March 2023**

Particulars	Amount in Lakh	
	31.03.2023	31.03.2022
	Audited	Audited
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</b>		
Net profit before tax	2.91	2.31
Adjustment for:		
Add: Depreciation & Amortization Expenses	36.25	36.25
Less: Interest Received	-	52.91
	51.02	
<b>Operating Profit before Working capital changes</b>	-	14.35
	11.86	
<b>Adjustments for:</b>		
Decrease (Increase) in Trade & Other Receivables	-	-
	10.00	
Decrease (Increase) in Current Assets	-	-
Decrease (Increase) in Other Current Assets	-	2.33
	0.88	
Decrease (Increase) in Inventories	-	-
Increase (Decrease) in Trade & Other Payables	-	-
Increase (Decrease) in Current Liabilities	0.30	0.05
Increase (Decrease) in Other Liabilities	-	9.31
	1.62	
<b>Net Changes in Working Capital</b>	-	7.03
	12.20	
<b>Cash Generated from Operations</b>	-	21.38
	24.05	
Adjustment of Taxes	-	-
<b>Net Cash Flow from Operating Activities (A)</b>	-	21.38
	24.05	
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES :</b>		
(-) Purchase of Fixed Assets	-	-
(Increase)/Decrease in Long Term Loans & Advances	-	45.04
	14.21	
(Increase)/Decrease in Non-Current Assets	-	-
(Increase)/Decrease in Short Term Loans & Advances	-	25.19
	18.91	
Interest Received	51.02	52.91
Increase/(Decrease) in Long Term Borrowings	-	0.71
<b>Net Cash Flow from Investing Activities (B)</b>	17.90	72.04
<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>Net Increase / (Decrease) in Cash &amp; Cash Equivalents ( A+B+C )</b>	- 6.16	50.66
Cash and cash equivalents at the beginning of the year / Period	59.36	8.69
<b>Cash and cash equivalents at the end of the year/ Period</b>	53.20	59.36

\* 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 : 29<sup>th</sup> May, 2023

Place : Delhi

**Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

I, **RAJESH KUMAR RAMJAS JAISWAR**, Director of **CHANNEL NINE ENTERTAINMENT LIMITED** having its registered office at Canteen No. 9, 1st Floor, DSIIDC, Sultan Puri, Delhi - 110041 hereby declare that Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the half year and year ended 31<sup>st</sup> March, 2023.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures) Requirements, 2015, as amended and circular no. CIR/CFD/CMD/56//2016 dated May 27, 2016.

This is submitted for your record.

**FOR CHANNEL NINE ENTERTAINMENT LIMITED**

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

Date : 29<sup>th</sup> May, 2023

Place : Delhi