

SHARPLINE BROADCAST LIMITED

(Regd. Off.: 38, Rani Jhansi Road Motia Khan, Paharganj, Delhi -110055)
Email: sharpbroadcastlimited@gmail.com, Website: www.sharplinebroadcast.in
CIN No.: L22100DL1990PLC039464, Ph. No.: 01123552627

Date: 11/08/2024

To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 Scrip Code: 543341	Metropolitan Stock Exchange Limited 205(A), 2nd Floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai-400070 Scrip Symbol: SHARPLINE
--	---

Sub: Submission of Unaudited Financial Results for the quarter and half year ended 30th September, 2024 as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

With reference to the above captioned subject, we would like to inform you that in Compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of Sharpline Broadcast Limited at its Meeting held today i.e. Monday, 11th November, 2024 (commenced at 03.00 PM and concluded at 06:55 PM) at the registered office of the Company transacted the following business:

1. To consider and approve the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2024.
2. To review and took on record the Limited Review Report on the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2024.

A copy of the Unaudited Financial Results for the quarter and half year ended 30th September, 2024 along with the Limited Review Report for the quarter and half year ended 30th September, 2024 issued by the Statutory Auditors, are enclosed herewith.

Kindly take the same on your record.

Thanking You,
Yours Faithfully,

For Sharpline Broadcast Limited

Sanjeev Kumar Jha
Whole Time Director
DIN: 02840583
Place: New Delhi

SHARPLINE BROADCAST LIMITED

(CIN: L22100DL1990PLC039464)

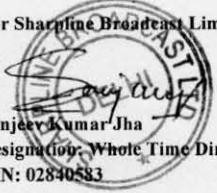
Registered Office: 38th Second Floor, Rani Jhansi Road, Motia Khan, Paharganj, Delhi-110055

Statement of Assets & Liabilities as at 30th September 2024

(All amounts are in Lakhs, except stated otherwise)

Particulars	As at 30-09-2024	As at 31-03-2024
	Un-Audited	Audited
A. ASSETS		
1. Non-current assets		
(a) Property Plant and Equipment	214.93	244.74
(b) Financial Assets		
(i) Investments	699.90	699.90
(ii) Loans	1024.62	1780.55
(iii) Other financial assets	52.32	54.38
(c) Deferred tax assets (net)	7.28	7.60
Total - Non-current assets	1999.05	2787.17
2. Current assets		
(a) Inventories	0.41	0.00
(b) Financial Assets		
(i) Other investments	0.00	0.00
(ii) Trade receivables	551.76	699.52
(iii) Loans and advances	1388.30	448.71
(iv) Cash and cash equivalents	3.39	2.90
(v) Balance with Government Authorities	168.22	0.00
(vi) Other Financial Assets	0.00	0.00
(c) Other current assets	96.77	328.72
Total - Current assets	2208.84	1479.85
TOTAL-ASSETS	4207.89	4267.02
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Share capital	1677.78	1677.78
(b) Other Equity	58.67	515.08
Total Equity	1736.45	2192.86
2. Non-current liabilities		
(a) Financial Liabilities		
(i) Secured Loans	98.89	107.55
(ii) Borrowings	0.00	0.00
(iii) Other Financial Liabilities	61.20	52.70
Total - Non-Current liabilities	160.09	160.25
3. Current liabilities		
(a) Financial Liabilities		
(i) Trade payables	1007.76	680.20
(ii) Other Financial Liabilities	0.00	0.00
(iii) Borrowings	1147.69	919.94
(b) Other current liabilities	57.37	215.24
(c) Provisions	98.53	98.53
Total - Current liabilities	2311.35	1913.92
TOTAL-EQUITY AND LIABILITIES	4207.89	4267.02

For Sharpline Broadcast Limited


Sanjeev Kumar Jha
Designation: Whole Time Director
DIN: 02840583

Date: 11.11.2024

Place: New Delhi

SHARPLINE BROADCAST LIMITED
(CIN: L22100DL1990PLC039464)

Regd Office: 38, Second Floor, Rani Jhansi Road, Motia Khan, Delhi- 110055
e-mail: sharplinebroadcastlimited@gmail.com


Statement of Un-Audited Financial Results for the Quarter and Half Year ended 30th September, 2024

S. No.	Particulars	(All amounts are in Lakhs, except stated otherwise)					
		Results for the quarters			Half Year Ended		Previous year ended
		3 months ended	3 months ended	3 months ended	Year to date figures for current period ended	Year to date figures for current period ended	
		30-09-2024 Un-audited	30-06-2024 Un-audited	30-09-2023 Un-audited	30-09-2024 Un-audited	30-09-2023 Un-audited	
31-03-2024 Audited							
I	Revenue from Operations	922.67	608.89	1,208.37	1531.56	1,629.35	3,149.25
II	Other Income	54.29	73	-16.90	55.02	0.56	82.11
III	Total Income from operations (net)	976.96	609.62	1,191.47	1586.58	1,629.91	3,231.36
IV	Expenses						
	Operating Cost	993.11	732.57	644.69	1725.68	1,178.81	2,263.31
	Cost of Materials consumed	-	-	-	-	-	-
	Purchases of stock-in-trade	20	23	-	.43	-	-
	Changes in inventories of finished goods, work in progress and stock in trade	-20	-21	-	-41	-	-
	Employee Benefit expenses	48.86	72.19	18.86	121.05	45.85	161.26
	Finance costs	1.50	2.43	1.02	3.93	2.48	8.86
	Depreciation and amortisation expenses	20.49	20.04	15.93	40.54	31.64	66.32
	Other Expenses	91.63	58.59	56.57	150.21	116.31	524.57
	Total Expenses (IV)	1155.58	885.84	737.07	2041.42	1,375.09	3,024.32
V	Profit/(Loss) before exceptional items (I-IV)	-178.62	-276.22	454.40	-454.84	254.82	207.04
VI	Exceptional Items	-	-	-	.00	1.65	-
	Prior Period Expenses		1.25				1.65
VII	Profit/(Loss) before tax (V-VI)	-178.62	-277.47	454.40	-456.09	253.17	205.39
VIII	Tax Expenses						
	(1) Current tax		-	59.23	-124.99	59.23	56.69
	(2) Excess/ Short Provision relating earlier year tax	-	-	-	-	-	-1.13
	(3) Deferred tax	.54	-22	-1.86	.32	-4.49	-3.98
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	-179.16	-277.25	397.03	-456.41	198.43	153.81
X	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) for the period from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX-XII)	-179.16	-277.25	397.03	-456.41	198.43	153.81
XIV	Other Comprehensive Income						
	A. (I) Items that will not be reclassified to profit or loss		-	-	-	-	-58.07
	(II) Income tax related to items that will not be reclassified to profit or loss		-	-	-	-	14.61
	B. (I) Items that will be reclassified to profit or loss		-	-	-	-	-
	(II) Income tax related to items that will be reclassified to profit or loss		-	-	-	-	-
XV	Total Comprehensive Income for the period (XII+XIV) (Comprising profit/(loss) and other comprehensive Income for the period)	-179.16	-277.25	397.03	-456.41	198.43	110.35
XVI	Earning per Equity Share (for continuing operations):						
	(1) Basic	-1.07	-2.41	3.12	-3.48	1.39	0.92
	(2) Diluted	-1.07	-2.41	3.12	-3.48	1.39	0.92
XVII	Earning per Equity Share (for discontinued operations):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per Equity Share (for continuing and discontinued operations):						
	(1) Basic	-1.07	-2.41	3.12	-3.48	1.39	0.92
	(2) Diluted	-1.07	-2.41	3.12	-3.48	1.39	0.92

Notes:-

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on 11th November 2024 and the statutory auditors of company have conducted a "Limited review report" of the above financial results for quarter ended 30th September, 2024.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable beginning April 01, 2020.
- The Company is engaged in the business of "Advertising" and therefore, has only one reportable segment in accordance with IND AS 108 "operating segments"
- The Previous period and year figures have been regrouped/reclassified wherever necessary.

For Sharpline Broadcast Limited


Sanjay Khanna Jha
Designation: Whole Time Director
DIN: 02940583

Date: 11.11.2024

SHARPLINE BROADCAST LIMITED (FORMERLY KNOWN AS ARCHIT HOLDINGS AND CREDIT LIMITED)
(CIN: L22100DL1990PLC039464)

Regd Office: 38, Second Floor, Rani Jhansi Road, Motia Khan, Delhi- 110055

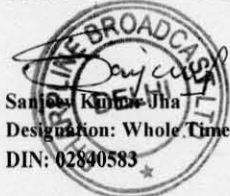
e-mail: sharplinebroadcastlimited@gmail.com

Statement of Un-Audited Cash Flow Statement for the Half Year ended 30th September, 2024

(Rs. In Lakhs)

Sl No.	Particulars	Six month ended	Six month ended
		30-09-2024	30-09-2023
		Unaudited	Unaudited
A	CASH FOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and extraordinary items	-456.09	253.17
	Add/ (Deduct): Adjustments for		
	a) Financial Charges	3.93	2.48
	b) Depreciation	40.54	31.64
	Operating Profit before Working Capital Changes	-411.62	287.29
	Add/ (Deduct): Adjustments for		
	Increase (Decrease) in Trade Payables	327.56	-1.31
	Increase (Decrease) in Other Current Liabilities and Provision	-157.87	11.75
	Decrease (Increase) in Inventory	-0.41	-
	Decrease (Increase) in Trade Receivables	147.76	-101.97
	Decrease (Increase) in Other Current Assets	63.74	621.41
	Direct Taxes	0.00	-
	Income tax paid	0.00	-
	Net Cash from Operating Activities	-30.85	817.17
B	CASH FOW FROM INVESTING ACTIVITIES		
	Decrease (Increase) in Loans/Deposits	-181.60	-335.92
	Change in Non-Current Investments	0.00	-
	Purchase of Fixed Assets	-10.72	-43.76
	Net Cash from Investing Activities	-192.33	-379.68
C	CASH FOW FROM FINANCING ACTIVITIES		
	Decrease (Increase) in Secured Loans	-8.65	-4.60
	Decrease (Increase) in Unsecured Loans	236.25	-1,167.22
	Financial Charges Paid	-3.93	-2.48
	Proceed from issued of Share	0.00	712.50
	Net Cash from Financing Activities	223.66	-461.80
	Net Increase/ (Decrease) in Cash and Cash Equivalents	0.48	-24.31
	Cash and Cash Equivalents as on 01st April	2.90	41.58
	Cash and Cash Equivalents as on 30th September	3.39	17.27

For SHARPLINE BROADCAST LIMITED



Sanjay Kumar Jha
Designation: Whole Time Director
DIN: 02890583

Date: 11.11.2024

Place: New Delhi

Independent Auditors Review Report

To


The Board of Directors
Sharpline Broadcast Limited
38th Second Floor, Rani Jhansi Road,
Motia Khan, Paharganj, Delhi-110055

We have reviewed the accompanying statement of unaudited financial results of **Sharpline Broadcast Limited** for the quarter ended **30th September, 2024** being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as 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 issue a report on these financial statements based on our review.

We conducted our review of the Statement 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. 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 an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as detailed above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results has not been prepared in accordance with the applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies. Furthermore, we believe that the statement has disclosed the information required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, including the manner in which it is to be disclosed, and that it does not contain any material misstatements.

For M/s. BAS & Co. LLP
Chartered Accountants
FRN: 323347E/E300008


(CA RITIKA AGARWAL)
Designated Partner
M. No. 527731
UDIN: 24527731BKCJUO3813
Place: New Delhi
Date: 11/11/2024

