

SHARPLINE BROADCAST LIMITED

(Regd. Off.: 37th Second Floor, Rani Jhansi Road Motia Khan, Paharganj, Delhi -110055)

Email: sharpbroadcastlimited@gmail.com, Website: www.sharpbroadcast.in

CIN No. L22100DL1990PLC039464

Date: 10/11/2023

To,

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Metropolitan Stock Exchange of India Limited
205(A), 2nd floor, Piramal Agastya Corporate Park
Kamani Junction, LBS Road, Kurla (West),
Mumbai-400070

Sub: Outcome of the Board meeting dated 10.11.2023

Dear Sirs,

With reference to the above captioned subject, it is to inform you that following are the outcome of the Board Meeting held today i.e. on 10th November, 2023 at 01.30 P.M. and concluded at 7.15 PM at the registered office of the Company.

1. The Board considered and approved the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2023.
2. The Board reviewed and took on record the Auditor's Limited Review Report on the Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2023.

Please find enclosed herewith the Copies of the following:

1. Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2023.
2. Auditor's Limited Review Report on the Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2023.

This is for your kind information and record please.

Thanking You.

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CIN No. L22100DL1990PLC039464

For Sharpline Broadcast Limited
For Sharpline Broadcast Ltd.


Director/ Auth. Sign.

Sanjeev Kumar Jha

Designation: Whole Time Director

DIN: 02840583

**Address: A-72, IIIrd floor, Pandav Nagar,
Delhi-110092**

Place: New Delhi

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

Regd Office: 37, Second Floor, Rani Jhansi Road, Motia Khan, Delhi- 110055
e-mail: sharpbroadcastlimited@gmail.com

Statement of Un-Audited Financial Results for the Quarter and Half Year ended 30th September, 2023

(Amounts are in Lakhs)

S. No.	Particulars	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	
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	1208.37	420.98	704.94	1629.35	1,489.59	3,139.84
II	Other Income	-16.90	17.46	-	.56	1.23	8.21
III	Total Income from operations (net)	1191.47	438.44	704.94	1629.90	1,490.82	3,148.05
IV	Expenses						
	Operating Cost	644.69	534.12	763.99	1178.81	1,433.89	1,815.71
	Cost of Materials consumed	-	-	-	-	-	-
	Purchases of stock-in-trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	3.89
	Employee Benefit expenses	18.86	26.99	68.95	45.85	203.91	357.19
	Finance costs	1.02	1.46	1.11	2.48	1.12	4.11
	Depreciation and amortisation expenses	15.93	15.71	7.06	31.64	7.37	34.66
	Other Expenses	56.57	59.75	118.18	116.31	175.28	861.37
	Total Expenses (IV)	737.06	638.03	959.28	1375.09	1,821.57	3,076.93
V	Profit/(Loss) before exceptional items (I-IV)	454.41	-199.59	-254.34	254.82	-330.75	71.12
VI	Exceptional Items	-	1.65	-	1.65	-	60.00
VII	Profit/(Loss) before tax (V-VI)	454.41	-201.24	-254.34	253.17	-330.75	11.12
VIII	Tax Expenses						
	(1) Current tax	59.23	-	-	59.23	-	59.12
	(2) Excess/ Short Provision relating earlier year tax	-	-	-	-	-	-0.07
	(3) Deferred tax	-1.86	-2.63	0.63	-4.49	0.56	-3.18
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	397.04	-198.61	-254.97	198.43	-331.31	-44.74
X	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
XI	Tax expenses of discounted operations	-	-	-	-	-	-
XII	Profit/(Loss) for the period from discontinuing operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX-XII)	397.04	-198.61	-254.97	198.43	-331.31	-44.74
XIV	Other Comprehensive Income						
	A. (I) Items that will not be reclassified to profit or loss	-	-	-	-	-	224.30
	(II) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	-56.45
	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 (XIII+XIV) (Comprising profit/(loss) and other comprehensive income for the period)	397.04	-198.61	-254.97	198.43	-331.31	123.11
XVI	Earning per Equity Share (for continuing operations):						
	(1) Basic	3.12	-1.73	-2.22	1.39	-2.88	-0.39
	(2) Diluted	3.12	-1.73	-2.22	1.39	-2.88	-0.39
XVII	Earning per Equity Share (for discontinued operations):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per Equity Share (for continuing and discontinued operations):						
	(1) Basic	3.12	-1.73	-2.22	1.39	-2.88	-0.39
	(2) Diluted	3.12	-1.73	-2.22	1.39	-2.88	-0.39

Notes:-

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on 10th November 2023 and the statutory auditors of company have conducted a "Limited review report" of the above financial results for quarter ended 30th September, 2023.
- 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



Sanjeev Kumar Jha
Designation: Whole Time Director
DIN: 02840583
Address: A-72, IIIrd floor, Pandav Nagar,
Delhi-110092
Date: 10-11-2023

SHARPLINE BROADCAST LIMITED

(CIN: L22100DL1990PLC039464)

Registered Office: 37th Second Floor, Rani Jhansi Road, Motia Khan, Paharganj, Delhi-110055

Statement of Assets & Liabilities as at 30th September 2023

(Amounts are in Lakhs)

Particulars	As at 30-09-2023	As at 30-09-2022
	Un-Audited	Un-Audited
A. ASSETS		
1. Non-current assets		
(a) Property Plant and Equipment	130.60	95.76
(b) Financial Assets		
(i) Investments	757.97	349.88
(ii) Loans	872.35	-
(iii) Other financial assets	5.00	5.97
(c) Deferred tax assets (net)	8.11	-
Total - Non-current assets	1774.02	451.61
2. Current assets		
(a) Inventories	-	3.89
(b) Financial Assets		
(i) Other investments	-	-
(ii) Trade receivables	894.65	618.44
(iii) Loans and advances	1376.69	1,428.47
(iv) Cash and cash equivalents	17.26	50.77
(v) Balance with Government Authorities	24.53	27.18
(vi) Other Financial Assets	-	154.31
(c) Other current assets	271.43	284.74
Total - Current assets	2584.55	2,567.81
TOTAL-ASSETS	4358.57	3,019.42
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Share capital	1677.78	1,150.00
(b) Other Equity	603.16	-238.57
Total Equity	2280.94	911.43
2. Non-current liabilities		
(a) Financial Liabilities		
(i) Secured Loans	69.55	78.57
(ii) Borrowings	-	1,244.55
(iii) Other Financial Liabilities	124.96	-
Total - Non-Current liabilities	194.50	1,323.23
3. Current liabilities		
(a) Financial Liabilities		
(i) Trade payables	458.23	556.31
(ii) Other Financial Liabilities	-	142.60
(iii) Borrowings	1029.62	-
(b) Other current liabilities	220.49	34.17
(c) Provisions	174.80	51.68
Total - Current liabilities	1883.13	784.76
TOTAL-EQUITY AND LIABILITIES	4358.57	3,019.42

For Sharpline Broadcast Limited



Sanjeev Kumar Jha

Designation: Whole Time Director

DIN: 02840583

Address: A-72, IIIrd floor, Pandav Nagar,
Delhi-110092

Date: 10-11-2023

Place: New Delhi

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

(CIN: L22100DL1990PLC039464)

Regd Office: 37, 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, 2023

(Rs. In Lakhs)

Sl No.	Particulars	Six month ended 30	Six month ended 30
		09-2023	09-2022
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and extraordinary items	253.17	-330.75
	Add/ (Deduct): Adjustments for		
	a) Financial Charges	2.48	1.12
	b) Depreciation	31.64	7.37
	Operating Profit before Working Capital Changes	287.28	-322.26
	Add/ (Deduct): Adjustments for		
	Increase (Decrease) in Trade Payables	-1.31	387.08
	Increase (Decrease) in Other Current Liabilities and Provision	11.75	63.62
	Decrease (Increase) in Inventory	-	-
	Decrease (Increase) in Trade Receivables	-101.97	-123.22
	Decrease (Increase) in Other Current Assets	621.41	-56.66
	Direct Taxes	-	-
	Income tax paid	-	-
	Net Cash from Operating Activities	817.16	-51.44
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Decrease (Increase) in Loans/Deposits	-335.92	-539.02
	Change in Non-Current Investments	-	5.00
	Purchase of Fixed Assets	-43.76	-100.55
	Net Cash from Investing Activities	-379.68	-634.57
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Decrease (Increase) in Secured Loans	-4.60	78.57
	Decrease (Increase) in Unsecured Loans	-1167.22	641.15
	Financial Charges Paid	-2.48	-1.12
	Proceed from issued of Share	712.50	-
	Net Cash from Financing Activities	-461.80	718.59
	Net Increase/ (Decrease) in Cash and Cash Equivalents	-24.32	32.58
	Cash and Cash Equivalents as on 01st April	41.58	18.18
	Cash and Cash Equivalents as on 30th September	17.26	50.77

For Sharpline Broadcast Limited



Sanjeev Kumar Jha

Designation: Whole Time Director

DIN: 02840583

Address: A-72, IIIrd floor, Pandav Nagar,
Delhi-110092

Date: 10-11-2023

Place: New Delhi

Independent Auditors Review Report

To
The Board of Directors
Sharpline Broadcast Limited
37th 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, 2023** 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 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 Indian 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 read with Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

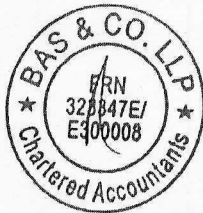

(CA RITIKA AGARWAL)
Designated Partner

M. No. 527731

UDIN: 23527731B6UBC X3800

Place: New Delhi

Date: 10/11/2023



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