



**CITY PULSE**  
MULTIPLEX LIMITED



Date: 14<sup>th</sup> May, 2024

To,

<b>The Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers Dalal Street 28<sup>th</sup> Floor, Dalal Street, Mumbai- 400001</b>	<b>Company Symbol: CPML Script Code: 542727</b>
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**Subject: Outcome of the Board Meeting pursuant to Regulation 30 & 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015**

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held on **Tuesday, 14<sup>th</sup> May, 2024** at the registered office of the Company at 401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura Ahmedabad Gujarat 380009 India have approved the Standalone and Consolidated Audited Financial Results of the Company for the half and year ended on **31<sup>st</sup> March, 2024**. A copy of the said Standalone and Consolidated financial results along with the Audit Report of the Statutory Auditors thereon is enclosed herewith.

The meeting of the Board of Directors commenced at 07:00 P.M. and concluded at 07:30 P.M.

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

**For & on behalf of  
City Pulse Multiplex Limited**

ARPIT  
RAJNIKANT  
MEHTA

Digitally signed by ARPIT RAJNIKANT MEHTA  
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street=401SWASTIKROAD, s=AHMEDABAD, o=Personal,  
serialNumber=608258275099726a9f9935a49f1d3d10cc5cb  
909b78f1e5c7c946e4b06c5,  
postalNumber=42268a9f75a56008274492f5be7423,  
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cn=ARPIT RAJNIKANT MEHTA  
Date: 2024.05.14 19:43:18 +05'30'

**ArpitKumar Rajnikant Mehta  
Managing Director  
DIN: 00213945  
Date: 14.05.2024**

**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@WoWplex.live](mailto:info@WoWplex.live) Website: [www.WoWplex.live](http://www.WoWplex.live)

**Independent Auditor's Report on the Half Yearly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board Of Directors Of  
City Pulse Multiplex Limited.

**Report on the Audit of the Standalone Annual Financial Results**

**Opinion**

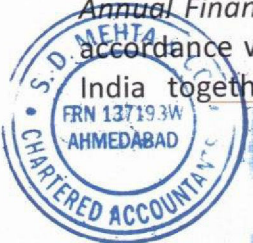
We have audited the accompanying standalone financial results of **City Pulse Multiplex Limited** (the Company) for the half year and year ended 31<sup>st</sup> March, 2024 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the half year and year ended on that date, attached herewith, 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 Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the half year and year ended 31<sup>st</sup> March, 2024 and the standalone statement of assets and liabilities and the statement of cash flows as at and for the half year and year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of



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the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibilities for the Standalone Financial Results**

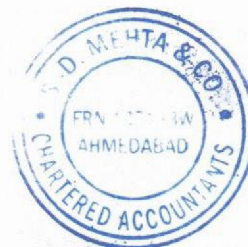
The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the statement Financial Results of the company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

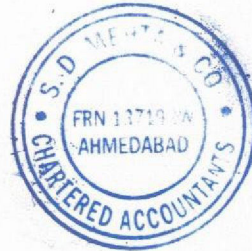
#### **Other Matters**

The standalone financial results include the results for the Half year ended 31 March 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Place : Ahmedabad

Date : 14<sup>th</sup> May, 2024

UDIN: 24032891BKAFVP6661



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

A handwritten signature in blue ink, appearing to read "Shaishav D. Mehta".

Shaishav D. Mehta  
Partner  
M. No. 032891

## City Pulse Multiplex Limited

CIN : L92199GJ2000PLC037606

Registered office : 401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura, Ahmedabad - 380009

**Audited Standalone Financial Results for the Half Year and Year ended on 31st March, 2024**

(Rs. in Lacs)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31-03-2024	30-09-2023	31-03-2023	31-03-2024	31-03-2023
		Audited	Unaudited	Audited	Audited	Audited
<b>PART I</b>						
I.	Revenue from Operations	112.42	2.48	17.48	114.90	48.32
II.	Other income	-	0.00	3.54	0.00	6.77
III.	<b>Total Revenue (I+II)</b>	<b>112.42</b>	<b>2.48</b>	<b>21.03</b>	<b>114.90</b>	<b>55.10</b>
IV.	<b>Expenses :</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	5.07	0.50	8.460	5.57	22.36
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expenses	5.46	7.62	7.53	13.08	12.93
	(e) Financial Costs	-	-	-	-	-
	(f) Depreciation and amortisation expenses	14.81	14.89	18.80	29.70	37.70
	(g) Other expenses	38.13	13.67	37.01	51.80	56.46
	<b>Total Expenses (IV)</b>	<b>63.46</b>	<b>36.68</b>	<b>71.80</b>	<b>100.14</b>	<b>129.46</b>
V.	<b>Profit / (Loss) before exceptional items and tax(III-IV)</b>	<b>48.96</b>	<b>(34.20)</b>	<b>(50.77)</b>	<b>14.76</b>	<b>(74.36)</b>
VI.	Exceptional items	-	-	-	-	-
VII.	<b>Profit/(Loss) before tax (V-VI)</b>	<b>48.96</b>	<b>(34.20)</b>	<b>(50.77)</b>	<b>14.76</b>	<b>(74.36)</b>
VIII.	Tax expense					
	(1) Current tax	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-
	(3) Income Tax of earlier Periods	-	-	-	-	-
IX.	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>48.96</b>	<b>(34.20)</b>	<b>(50.77)</b>	<b>14.76</b>	<b>(74.36)</b>
X.	Net Profit / (Loss) for the period	48.96	(34.20)	(50.77)	14.76	(74.36)
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>48.96</b>	<b>(34.20)</b>	<b>(50.77)</b>	<b>14.76</b>	<b>(74.36)</b>
XII.	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	335.82	331.80	331.80	335.82	331.80
XIII.	Earnings per equity share					
	Basic	1.46	(1.03)	(1.53)	0.44	(2.24)
	Diluted	1.46	(1.03)	(1.53)	0.44	(2.24)

**Notes:**

1	The above Audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th May, 2024.
2	The company is engaged in the business of Background Screening (also known as BGC - Background check) and therefore, our Company's business falls within a single business segment of 'Background Screening Services'. Therefore, Disclosure under AS-17 (Segment Reporting) is not required.
3	Figures of the half year ended 31st March, 2024 are the balancing figures between audited figures in respect of full financial year 2023-24 and the half year ended unaudited figures upto 30th september, 2023.
4	The company is listed under SME Segment hence company is following IGAAP for preparation of Financial Statements. IND AS not applicable to the company.
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	Year Ended
		31-03-2024	31-03-2023
		Audited	Audited
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>(1) Shareholders Fund</b>		
	(a) Share Capital	1,066.40	331.80
	(b) Reserves and Surplus	7,930.71	129.20
	<b>Sub-Total - Shareholders' funds</b>	<b>8,997.12</b>	<b>461.00</b>
	<b>(2) Share application money pending allotment</b>	-	-
	<b>(3) Minority Interest</b>	-	-
	<b>(4) Non-current Liabilities</b>		
	(a) Long term Borrowings	246.74	200.16
	(b) Deffered tax liabilities (net)	14.48	14.48
	(c) Other Long term liabilities	-	-
	(d) Long term provisions	-	-
	<b>(5) Current Liabilities</b>		
	(a) Short-term borrowings	-	-
	(b) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	166.83	205.62
	(c) other current Liabilities	18.99	17.52
	(d) short-term provisions	5.20	1.000
	<b>Sub-Total - Current Liabilities</b>	<b>191.03</b>	<b>224.14</b>
	<b>Total - Equity and Liabilities</b>	<b>9,449.35</b>	<b>899.77</b>
<b>II</b>	<b>ASSETS</b>		
	<b>(1) Non-current Assets</b>		
	(a) Fixed Assets		
	(i) Tangible assets	316.93	346.63
	(ii) Intangible assets	-	-
	(iii) Capital Work-in-progress	49.06	28.33
	(iv) Intangible assets under development	-	-
	(b) Non-current Investments	8,543.50	17.50
	(c) Deffered tax Assets (net)	-	-
	(d) Long term loans and advances	130.52	130.23
	(e) Other Non-current assets	-	-
	<b>Sub-Total - Non Current Assets</b>	<b>9,040.01</b>	<b>522.69</b>
	<b>(2) Current Assets</b>		
	(a) Current Investments	-	-
	(b) Unbilled Revenue	-	-
	(c) Trade Receivables	216.08	219.49
	(d) Cash and Cash Equivalents	120.73	60.93
	(e) Short-term Loans and Advances	-	-
	(f) Other Current Assets	72.54	96.66
	<b>Sub-Total - Current Assets</b>	<b>409.35</b>	<b>377.08</b>
	<b>TOTAL</b>	<b>9,449.35</b>	<b>899.77</b>

FOR City Pulse Multiplex Limited

ARBIT RAJNIKANT  
MEHTA

Digitally signed by ARBIT RAJNIKANT MEHTA  
DN: cn=ARBIT RAJNIKANT MEHTA, o=City Pulse Multiplex Limited, ou=City Pulse Multiplex Limited, email=arbitrajnikantmehta@citypulsemultiplex.com, c=IN

Arbit Mehta  
Managing Director  
(DIN : 00213945)

Place: Ahmedabad  
Date: 14th May,2024

## City Pulse Multiplex Limited

### Standalone Cash Flow Statement for the year ended 31 March 2024

(Rs in lakhs)

Particulars	Note	31 March 2024	31 March 2023
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit after tax		14.76	-74.36
Profit/(loss) from Discontinuing Operation (after tax)		-	-
Depreciation and Amortisation Expense		29.70	37.70
Provision for tax		-	-
Effect of Exchange Rate Change		-	-
Loss/(Gain) on Sale / Discard of Assets (Net)		-	-
Bad debt, provision for doubtful debts		-	-
Net Loss/(Gain) on Sale of Investments		-	-
Preliminary Expenses		22.95	22.95
Dividend Income		-	-
Interest Income		-	-
Finance Costs		-	-
<b>Operating Profit before working capital changes</b>		<b>67.40</b>	<b>-13.71</b>
<b>Adjustment for:</b>			
Inventories		-	-
Trade Receivables		3.41	-4.33
Loans and Advances		-	-
Other Current Assets		1.18	1.56
Other Non current Assets		-	-
Trade Payables		-38.79	43.13
Other Current Liabilities		1.47	0.50
Long term Liabilities		-	-
Short-term Provisions		4.20	1.00
Long-term Provisions		-	-
Cash (Used in)/Generated from Operations		38.88	28.15
Tax paid(Net)		-	-
<b>Net Cash (Used in)/Generated from Operating Activities</b>		<b>38.88</b>	<b>28.15</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant and Equipment		-20.73	-2.43
Sale of Property, Plant and Equipment		-	-
Purchase of Investments Property		-	-
Sale of Investment Property		-	-
Purchase of Equity Instruments		-4.64	-
Proceeds from Sale of Equity Instruments		-	-
Purchase of Mutual Funds		-	-
Proceeds from Sale / Redemption of Mutual Funds		-	-
Purchase of Preference Shares		-	-
Proceeds from Sale/Redemption of Preference Shares		-	-
Purchase of Government or trust securities		-	-
Proceeds from Sale/Redemption of Government or trust securities		-	-
Purchase of debentures or bonds		-	-



Proceeds from Sale/Redemption of debentures or bonds		-	-
Purchase of Other Investments		-	-
Sale / Redemption of Other Investments		-	-
Loans and Advances given		-	-
Proceeds from Loans and Advances		-	-
Investment in Term Deposits		-	-
Maturity of Term Deposits		-	-
Movement in other non current assets		-	-
Interest received		-	-
Dividend received		-	-
<b>Net Cash (Used in)/Generated from Investing Activities</b>		<b>-25.37</b>	<b>-2.43</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Issue of Share Capital		-	-
Buyback of Shares		-	-
Proceeds from Long Term Borrowings		46.58	-
Repayment of Loans		-	-4.33
Changes in Long Term Loans and Advances		-0.29	0.71
Repayment of Short Term Borrowings		-	-
Minority Interest Movement		-	-
Dividends Paid (including Dividend Distribution Tax)		-	-
Interest Paid		-	-
Net Cash (Used in)/Generated from Financing Activities		46.29	-3.62
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		<b>59.81</b>	<b>22.09</b>
Opening Balance of Cash and Cash Equivalents		60.93	38.83
Exchange difference of Foreign Currency Cash and Cash equivalents		-	-
<b>Closing Balance of Cash and Cash Equivalents</b>	<b>12</b>	<b>120.73</b>	<b>60.93</b>

**Note:**

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

For and on behalf of the Board of  
City Pulse Multiplex Limited

ARPIT  
RAJNIKANT  
MEHTA

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street=AHMEDABAD, o=AHMEDABAD, ou=Personal,  
serialNumber=0822c62730972669b993b1a491d3  
d10cc45c909b781e6c7bd46e4b0c5,  
pseudonym=a2d8bae87dad406f8274492f5bee7d33,  
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email=YEJOGA9224@CARPETRA.COM, cn=ARPIT  
RAJNIKANT MEHTA  
Date: 2024.05.14 19:34:50 +05'30'

Arpit Mehta  
Director  
00213945

Place: Ahmedabad  
Date: 27 May 2024

**Independent Auditor's Report on the Half Yearly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board Of Directors Of  
City Pulse Multiplex Limited.

**Report on the Audit of the Consolidated Annual Financial Results**

**Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of **City Pulse Multiplex Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the half year and year ended March 31, 2024 ("the Statement") and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiary, the statement:

- a. includes the results of the following entity;

Sr. No.	Name of Entity	Relationship
1	Aileensoul Technologies Private Limited	Wholly Owned Subsidiary

- b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the half year and year ended 31<sup>st</sup> March, 2024 and the Consolidated statement of assets and liabilities and the statement of cash flows as at and for the half year and year ended on that date.



## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the *Auditor’s Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

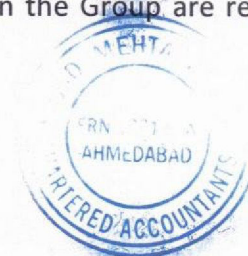
## **Board of Directors’ Responsibilities for the Consolidated Financial Results**

This Statement, which is the responsibility of the Company’s Management and approved by the Company’s Board of Directors, has been compiled from the related audited condensed consolidated financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intend to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

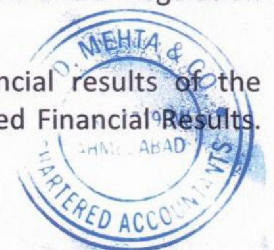


## Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of Consolidated financial statements on whether the company has adequate internal financial controls with reference to Consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Consolidated Financial Results.



We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

The Consolidated financial results include the results for the half year ended 31 March 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Place : Ahmedabad  
Date : 14<sup>th</sup> May, 2024  
UDIN: 24032891BKAFV93418



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

A handwritten signature in blue ink, appearing to read "Shaishav D. Mehta".

Shaishav D. Mehta  
Partner  
M. No. 032891

## City Pulse Multiplex Limited

CIN : L92199GJ2000PLC037606

Registered office : 401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura, Ahmedabad - 380009

**Audited Consolidated Financial Results for the Half Year and Year ended on 31st March, 2024**

(Rs. in Lacs)

Sr. No.	Particulars	Half Year Ended	Year Ended
		31-03-2024	31-03-2024
		Audited	Audited
<b>PART I</b>			
I.	Revenue from Operations	112.42	114.90
II.	Other income	-	0.00
III.	<b>Total Revenue (I+II)</b>	<b>112.42</b>	<b>114.90</b>
IV.	<b>Expenses :</b>		
	(a) Cost of materials consumed	-	-
	(b) Purchases of stock-in-trade	5.07	5.57
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-
	(d) Employee benefits expenses	5.46	13.08
	(e) Financial Costs	-	-
	(f) Depreciation and amortisation expenses	14.81	29.70
	(g) Other expenses	38.13	51.80
	<b>Total Expenses (IV)</b>	<b>63.46</b>	<b>100.14</b>
V.	<b>Profit / (Loss) before exceptional items and tax(III-IV)</b>	<b>48.96</b>	<b>14.76</b>
VI	Exceptional items	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>48.96</b>	<b>14.76</b>
VIII	Tax expense		
	(1) Current tax	-	-
	(2) Deferred Tax	-	-
	(3) Income Tax of earlier Periods	-	-
IX	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>48.96</b>	<b>14.76</b>
X	Net Profit / (Loss) for the period	48.96	14.76
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>48.96</b>	<b>14.76</b>
XII	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	335.82	335.82
XIII	Earnings per equity share		
	Basic	1.46	0.44
	Diluted	1.46	0.44
<b>Notes:</b>			
1	The above Audited Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th May, 2024.		
2	The company is engaged in the business of Background Screening (also known as BGC - Background check) and therefore, our Company's business falls within a single business segment of 'Background Screening Services'. Therefore, Disclosure under AS-17 (Segment Reporting) is not required.		
3	Figures of the half year ended 31st March, 2024 are the balancing figures between audited figures in respect of full financial year 2023-24 and the half year ended unaudited figures upto 30th september, 2023.		
4	The company is listed under SME Segment hence company is following IGAAP for preparation of Financial Statements. IND AS not applicable to the company.		
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
		31-03-2024
		Audited
<b>I</b>	<b>EQUITY AND LIABILITIES</b>	
	<b>(1) Shareholders Fund</b>	
	(a) Share Capital	1,066.40
	(b) Reserves and Surplus	7,930.71
	<b>Sub-Total - Shareholders' funds</b>	<b>8,997.12</b>
	<b>(2) Share application money pending allotment</b>	-
	<b>(3) Minority Interest</b>	-
	<b>(4) Non-current Liabilities</b>	
	(a) Long term Borrowings	289.20
	(b) Deffered tax liabilities (net)	14.48
	(c) Other Long term liabilities	-
	(d) Long term provisions	-
	<b>(5) Current Liabilities</b>	
	(a) Short-term borrowings	-
	(b) Trade Payables	-
	(A) total outstanding dues of micro enterprises and small enterprises; and	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	166.83
	(c) other current Liabilities	18.99
	(d) short-term provisions	5.26
	<b>Sub-Total - Current Liabilities</b>	<b>191.08</b>
	<b>Total - Equity and Liabilities</b>	<b>9,491.88</b>
<b>II</b>	<b>ASSETS</b>	
	<b>(1) Non-current Assets</b>	
	(a) Fixed Assets	
	(i) Tangible assets	316.93
	(ii) Intangible assets	8,568.25
	(iii) Capital Work-in-progress	49.06
	(iv) Intangible assets under development	-
	(b) Non-current Investments	17.50
	(c) Deffered tax Assets (net)	-
	(d) Long term loans and advances	130.52
	(e) Other Non-current assets	-
	<b>Sub-Total - Non Current Assets</b>	<b>9,082.26</b>
	<b>(2) Current Assets</b>	
	(a) Current Investments	-
	(b) Unbilled Revenue	-
	(c) Trade Receivables	216.08
	(d) Cash and Cash Equivalents	121.01
	(e) Short-term Loans and Advances	-
	(f) Other Current Assets	72.54
	<b>Sub-Total - Current Assets</b>	<b>409.62</b>
	<b>TOTAL</b>	<b>9,491.88</b>

FOR City Pulse Multiplex Limited

ARPIT RAJNIKANT  
MEHTA

Digitally signed by ARPIT RAJNIKANT MEHTA  
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 Date: 2024.05.14 19:32:26 +05'30'

Arpit Mehta

Managing Director  
(DIN : 00213945)Place: Ahmedabad  
Date: 14th May, 2024



**CITY PULSE**  
MULTIPLEX LIMITED



Date: 14<sup>th</sup> May, 2024

To,

<b>The Manager, Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers Dalal Street 28<sup>th</sup> Floor, Dalal Street, Mumbai- 400001</b>	<b>Company Symbol: CPML Script Code: 542727</b>
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Dear Sir/Madam,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016**

Dear Sir/ Madam,

We, City Pulse Multiplex Limited, a public limited Company having its registered office at 401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura Ahmedabad Gujarat 380009 India, hereby declares that Statutory Auditor of the Company has issued unmodified opinion on Standalone and Consolidate Annual Audited Financial Results for the year ended 31<sup>st</sup> March, 2024.

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

**For & on behalf of  
City Pulse Multiplex Limited**

**ARPIT  
RAJNIKANT  
MEHTA**

Digitally signed by ARPIT RAJNIKANT MEHTA  
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street=AHMEDABAD, l=AHMEDABAD, o=Personal,  
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email=YEJCGA9224@CARPTRA.COM, cn=ARPIT RAJNIKANT  
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Date: 2024.05.14 19:44:16 +05'30'

**ArpitKumar Rajnikant Mehta  
Managing Director  
DIN: 00213945  
Date: 14.05.2024**

**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@WoWplex.live](mailto:info@WoWplex.live) Website: [www.WoWplex.live](http://www.WoWplex.live)