



CITY PULSE
MULTIPLEX LIMITED



Date: 04/01/2023

To,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers
28th Floor, Dalal Street,
Mumbai-400001

Company Symbol: CPML
Scrip Code: 542727

Subject: Outcome of the Board Meeting under Regulation 30 & 33 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

In Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, this is to inform you that the Board of Directors of "**City Pulse Multiplex Limited**" at their meeting held on today i.e. **Wednesday, 04th day of January, 2023**, at the registered office of the Company at 401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura, Ahmedabad, Gujarat, 380009 - India has inter alia, considered and approved the following matter(s):

1. Standalone Un-audited Financial Results of the Company along with Limited Review Report for the Half Year ended on 30th September, 2022. A copy of the said Un-audited financial results along with the Limited Review Report by the Statutory Auditors thereon is enclosed herewith.
2. Appointment of Internal Auditor of the Company, pursuant to provision of Section 138 of Companies Act 2013 and rules made thereunder, for the financial year 2022-23 and 2023-24.

The meeting of the Board of Directors commenced at 05:00 P.M. and concluded at 5:30 P.M.

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

Thanking you,
Yours Faithfully

For and on behalf of
City Pulse Multiplex Limited

Arpitkumar Rajnikant Mehta
Managing Director
DIN: 00213945

Encl: As Above

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@wowcinepulse.com Website: www.wowcinepulse.com

CITY PULSE MULTIPLEX LIMITED

Registered Office : 401,4th floor, Sachet 1, Swastik Cross Road Navarangpura, Ahmedabad - 380009

CIN : L92199GJ2000PLC037606

Phone No. 079 - 26873755

Fax No. 079 - 26871756

Website : www.wowcinepulse.com

Email cs@wowcinepulse.com

Unaudited Standalone Financial Results for the Half Year ended on 30th September, 2022

(Rs. in Lacs)

| Sr. No. | Particulars | 6 Months Ended on | | | Year Ended | |
|---------------|---|-------------------|----------------|---------------|----------------|----------------|
| | | 30/09/2022 | 30/09/2021 | 31/03/2022 | 31/03/2022 | 31/03/2021 |
| | | Unaudited | Unaudited | Audited | Audited | Audited |
| PART I | | | | | | |
| I. | Revenue from Operations | 30.84 | 0.00 | 44.70 | 47.17 | 0.00 |
| II. | Other income | 3.23 | 2.47 | 0.00 | - | 5.11 |
| III. | Total Revenue (I+II) | 34.07 | 2.47 | 44.70 | 47.17 | 5.11 |
| IV. | Expenses : | | | | | |
| | (a) Cost of materials consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (b) Purchases of stock-in-trade | 13.90 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (d) Employee benefits expenses | 5.40 | 4.80 | 5.04 | 9.84 | 12.74 |
| | (e) Financial Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (f) Depreciation and amortisation expenses | 18.90 | 23.43 | 23.92 | 47.35 | 60.15 |
| | (g) Other expenses | 19.45 | 8.19 | 21.16 | 29.35 | 21.01 |
| | Total Expenses (IV) | 57.66 | 36.42 | 50.12 | 86.54 | 93.89 |
| V. | Profit / (Loss) before exceptional items and tax(III-IV) | (23.59) | (33.96) | (5.42) | (39.37) | (88.78) |
| VI | Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VII | Profit / (Loss) before tax (V-VI) | (23.59) | (33.96) | (5.42) | (39.37) | (88.78) |
| VIII | Tax expense | | | | | |
| | (1) Current tax | 0.00 | 0.00 | - | 0.00 | 0.00 |
| | (2) Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (3) Income Tax of earlier yea | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| IX | Profit / (Loss) for the period from continuing operations (VII-VIII) | (23.59) | (33.96) | (5.42) | (39.37) | (88.78) |
| X | Net Profit / (Loss) for the period | (23.59) | (33.96) | (5.42) | (39.37) | (88.78) |
| XI | Other Comprehensive Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XI | Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period) | (23.59) | (33.96) | (5.42) | (39.37) | (88.78) |
| XII | Paid -up Equity Share Capital (Face value of Rs. 10/- each) | 331.80 | 331.80 | 331.80 | 331.80 | 331.80 |
| XIII | Earnings per equity share | | | | | |
| | Basic | (0.79) | (1.02) | (0.16) | (1.19) | (2.68) |
| | Diluted | (0.79) | (1.02) | (0.16) | (1.19) | (2.68) |

Notes:

| | |
|----------|--|
| 1 | The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 04th January, 2023. |
| 2 | The above Unaudited financial results have been prepared in accordance with Accounting Standards (AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). |
| 3 | There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Accounting Standards. The Management does not believe that the information about segments which are not reportable under Accounting Standards, would be useful to the users of these financial statements. |
| 4 | EPS for 6 months ended on 30.09.2022 has been calculated by taking basis of weighted average no. of shares. |
| 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 30/09/2022 | Year Ended 31/03/2022 |
| | | Unaudited | Audited |
| A | EQUITY AND LIABILITIES | | |
| | (1) Shareholders' funds | | |
| | (a) Share Capital | 331.80 | 331.80 |
| | (b) Reserves and Surplus | 179.97 | 203.55 |
| | Sub-Total - Shareholders' funds | 511.77 | 535.35 |
| | (2) Share application money, pending allotment | - | - |
| | (3) Non-current Liabilities | - | - |
| | (a) Long-term borrowings | 361.34 | 204.49 |
| | (a) Deffered Tax Liabilities | 14.48 | 14.48 |
| | (4) Current Liabilities | | |
| | (a) Short-term borrowings | | |
| | (a) Trade Payables | | |
| | Total outstanding dues of Micro Enterprise & Small Enterprise | - | - |
| | Total Outstanding dues of creditors other than micro enterprise & small enterprise | 28.66 | 162.49 |
| | (c) Other current liabilities | 17.18 | 17.02 |
| | (d) Short-term provisions | - | - |
| | Sub-Total - Current Liabilities | 421.65 | 398.48 |
| | Total - Equity and Liabilities | 933.42 | 933.83 |
| B | ASSETS | | |
| | (1) Non-current Assets | | |
| | (a) Fixed Assets | | |
| | (i) Tangible Asset | 365.43 | 384.33 |
| | (ii) Intangible Asset | - | - |
| | (iii) Capital Work in Progeress | 25.90 | 25.90 |
| | (iv) Intangible Asset under Development | | |
| | (b) Non-current investments | 17.50 | 17.50 |
| | (c) Deffered Tax Assets (Net) | | |
| | (d) Long-term loans and advances | 99.21 | 130.94 |
| | (e) Other non-current assets | | |
| | Sub-Total - Non Current Assets | 508.04 | 558.67 |
| | (2) Current Assets | | |
| | (a) Inventories | | |
| | (b) Trade Receivables | 82.52 | 215.15 |
| | (c) Cash and bank balances | 59.95 | 38.83 |
| | (d) Short term loans and advances | | |
| | (e) Other current assets | 282.91 | 121.17 |
| | Sub-Total - Current Assets | 425.38 | 375.15 |
| | Total - Assets | 933.42 | 933.83 |
| FOR CITY PULSE MULTIPLEX LIMITED | | | |
| Place: Ahmedabad | | ARPIT R. MEHTA | |
| Date: 04-01-2023 | | MANAGING DIRECTOR | |
| | | (DIN : 00213945) | |

| City Pulse Multiplex Limited | | | | |
|--|--|-----------------|--|----------------|
| Cash flow statement for the half year ended 30th September' 2022 | | | | |
| (Amount in Lakhs) | | | | |
| Particulars | For the Half year ended 30th September,2022 | | For the Half year ended 30th September,2021 | |
| | Amount | Amount | Amount | Amount |
| (A) Cash flow from operating activities | | | | |
| (1) Net profit after tax and extraordinary items | | (23.59) | | (33.96) |
| ADD:(I) Depreciation Written off | 18.90 | | 23.43 | |
| (ii) Provision for income tax | - | | - | |
| (iii) Preliminary Expense | | | | |
| (iv) Other Adjustment | - | | - | |
| LESS: (i) Deferred tax Asset | - | | - | |
| (ii) Kasar and vatav | | | | |
| (iii) Other Adjustment | - | 18.90 | - | 23.43 |
| (2) Operating profit before working capital changes | | (4.69) | | (10.53) |
| Working capital changes | | | | |
| Add: (i) Decrease in Current Assets (Except Cash & Cash Equivalents) | 132.63 | | 6.62 | - |
| (ii) Increase in Current Liabilities | 0.17 | | 39.02 | |
| Less: (i) Decrease in Current Liabilities | 133.83 | | 1.35 | |
| (ii) Increase in Current assets (Except Cash & Cash Equivalents) | 161.74 | (162.77) | 44.40 | (0.11) |
| (3) Cash generated from operating before tax | | (167.46) | | (10.64) |
| Less: Income Tax Paid | | - | | - |
| (4) Cash flow before extraordinary items | | (167.46) | | (10.64) |
| Add/ (less) extraordinary items | | | | |
| Net cash inflow / outflow from operating activities After tax & extraordinary items | | (167.46) | | (10.64) |
| (B) Cash flow from investing activities | | | | |
| Add : Proceeds on account of changes in Investments | - | - | - | - |
| Less : Purchase of Fixed assets & Investments | - | | 2.00 | |
| Net Cash inflow / outflow from investing activities | | - | | (2.00) |
| (C) Cash flow from financing activities | | | | |
| Add : Changes in Long term Loans & Advances | 188.58 | | 33.25 | |
| Proceeds of Share Capital | | | | |
| Share Premium Account | | | | |
| Less : Advances given | - | | - | |
| Less : Repayment of Loans | - | | 14.19 | |
| Net cash inflow / outflow from financing activities | | 188.58 | | 19.06 |
| (D) net increase / decrease in cash & cash equivalent | | 21.12 | | 6.42 |
| (E) Add: Cash & Cash Equivalents in the beginning of the year | | 38.83 | | 64.10 |
| (F) Cash & Cash Equivalents at the end of the Half year | | 59.95 | | 70.52 |

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

Place: Ahmedabad
Date: 04th January, 2023

Arpit Rajnikant Mehta
Managing Director
DIN: 00213945

INDEPENDENT AUDITOR'S REVIEW REPORT

Review Report to
The Board of Directors
CITY PULSE MULTIPLEX LIMITED

1. We have reviewed the accompanying statement of Unaudited Financial Results of **CITY PULSE MULTIPLEX LIMITED** for the half year ended on **30th September, 2022**. This statement is the responsibility of the Company's 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.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 34 "Interim Financial Reporting" ("AS 34"), 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 express a conclusion on the Statement based on our review.
3. We conducted our review 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Attention is drawn to Note: 6 of the Statement which states that the statement of cash flows for the corresponding six months ended September 30, 2022, as reported in the accompanying Statement have been approved by the Company's Board of Directors, but have not been subjected to review.



4. 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 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Ahmedabad
Date : 04-01-2023
UDIN: 23032891BGTRBE2247



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

A handwritten signature in blue ink, appearing to read 'Shaishav D Mehta', with a horizontal line underneath.

Shaishav D Mehta
Partner
M.No. 032891