



CITY PULSE
MULTIPLEX LIMITED



Date: 13th February, 2025

To,
The Secretary,
Corporate Relationship Department,
Bombay Stock Exchange, 1st Floor, New Trading Ring,
Rotunda Building, P.J. Towers, Dalal Street,
Mumbai - 400 001

Name and Scrip Code: City Pulse Multiplex Limited & 542727

Sub: Outcome of Board Meeting

Dear Sir,

In terms of Regulations 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with corresponding circulars and notifications issued thereunder, the Board of Directors of the Company have inter alia considered and approved the following business items during their meeting held today i.e. 13th February, 2025

Un-audited standalone and consolidated Financial Results along with Limited Review report for quarter ended 31st December, 2024

A copy of standalone and consolidated Un-audited Financial Results of the Company for the quarter ended 31st December, 2024, along with Limited Review Report are enclosed as **Annexure A**.

The above meeting commenced at 04.30 PM and concluded at 05.00 PM.

This is for your information, please take on record.

**Thanking you,
Yours Faithfully,
City Pulse Multiplex Limited**

**Arpit Rajnikant Mehta
Managing Director
DIN: 00213945**

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 Website: www.WoWplex.live

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of City Pulse Multiplex Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
CITY PULSE MULTIPLEX LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **CITY PULSE MULTIPLEX LIMITED ("the Company")** for the Quarter and Nine months ended on **31st December, 2024 ("the Statement")** 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 Regulation').
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 25 "Interim Financial Reporting" ("AS 25"), 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 (ICAI). 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 specified under section 143(10) of the Companies Act, 2013 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.



📍 1601, 16th Floor, Himalaya Business Center, B/H BRTS Bus Stand,
Nr. RTO Cricle, 132 ft Ring Road, Ahmedabad - 380027

📞 079-2754 1742, 079-29911742, 9327610273 🌐 www.sdmca.in

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 standalone 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.

**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**

Place : Ahmedabad

Date : 13-02-2025

UDIN: 25032891 BMJKAP 3977

CITY PULSE MULTIPLEX LIMITED

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

CIN : L92199GJ2000PLC037606

Phone No. 079-40070706

Website : www.wowcinepulse.com

Email : info@wowcinepulse.com

Standalone Unaudited Financial Results for the Quarter and Nine Months ended on 31st December, 2024

(Rs. in Lacs)

| Sr. No. | Particulars | Quarter Ended | | | Nine Month's Ended | | Year Ended |
|---------|---|---------------|--------------|--------------|--------------------|----------------|---------------|
| | | 31/12/2024 | 30/09/2024 | 31/12/2023 | 31/12/2024 | 31/12/2023 | 31/03/2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| | PART I | | | | | | |
| I. | Revenue from Operations | 161.30 | 58.71 | 40.48 | 261.19 | 42.97 | 114.90 |
| II. | Other income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| III. | Total Revenue (I+II) | 161.30 | 58.71 | 40.48 | 261.19 | 42.97 | 114.90 |
| IV. | Expenses : | | | | | | |
| | (a) Cost of materials consumed | - | - | - | - | - | - |
| | (b) Purchases of stock-in-trade | 6.64 | 4.78 | 0.00 | 13.63 | 0.50 | 5.57 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - | - |
| | (d) Employee benefits expenses | 4.70 | 2.25 | 3.51 | 8.15 | 11.13 | 13.08 |
| | (e) Financial Costs | - | - | - | - | - | - |
| | (f) Depreciation and amortisation expenses | 6.05 | 6.05 | 7.49 | 18.07 | 22.37 | 29.70 |
| | (g) Other expenses | 76.52 | 17.89 | 8.30 | 101.64 | 21.98 | 51.79 |
| | Total Expenses (IV) | 93.91 | 30.96 | 19.29 | 141.49 | 55.99 | 100.14 |
| V. | Profit / (Loss) before exceptional items and tax(III-IV) | 67.39 | 27.75 | 21.19 | 119.70 | (13.02) | 14.76 |
| VI. | Exceptional items | - | - | - | - | - | - |
| VII. | Profit / (Loss) before tax (V-VI) | 67.39 | 27.75 | 21.19 | 119.70 | (13.02) | 14.76 |
| VIII. | Tax expense | | | | | | |
| | (1) Current tax | 9.51 | 3.21 | - | 12.72 | - | - |
| | (2) Deferred Tax | - | - | - | - | - | - |
| | (3) Income Tax of earlier yea | - | - | - | - | - | - |
| IX. | Profit / (Loss) for the period from continuing operations (VII-VIII) | 57.88 | 24.54 | 21.19 | 106.98 | (13.02) | 14.76 |
| X. | Net Profit / (Loss) for the period | 57.88 | 24.54 | 21.19 | 106.98 | (13.02) | 14.76 |
| XI. | Other Comprehensive Income | - | - | - | - | - | - |
| XI. | Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period) | 57.88 | 24.54 | 21.19 | 106.98 | (13.02) | 14.76 |
| XII. | Paid -up Equity Share Capital (Face value of Rs. 10/- each) | 1,066.40 | 1,066.40 | 331.80 | 1,066.40 | 331.80 | 335.82 |
| XIII. | Earnings per equity share | | | | | | |
| | Basic | 0.54 | 0.23 | 0.64 | 1.00 | (0.39) | 0.44 |
| | Diluted | 0.54 | 0.23 | 0.64 | 1.00 | (0.39) | 0.44 |

Notes:

- 1 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").
- 2 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.
- 3 The Company has written off an aggregate amount of Rs. 65,43,270/- during the quarter ended 31st December, 2024, relating to outstanding amounts payable to 30 trade payables. Which also includes trade payables to whom advances have been made. These amounts have been outstanding in the Company's books of account for a considerable period. We have made reasonable efforts to ascertain the settlement of these amounts. Based on our assessment, including the age of the outstanding balances and the lack of any recent activity or communication from these trade payables, we believe that these amounts are no longer payable. We consider these liabilities to be effectively extinguished. The same has been classified as other operating revenue under the head revenue from operations.

4

The Company has written off an aggregate amount of Rs. 67,03,623.64/- during the quarter ended 31st December, 2024, relating to outstanding amounts receivable from 11 entities to whom loans or advances were made & a ledger being MAT Credit which is no longer exist as credit against the Income tax payable. We confirm that we have made sincere and reasonable efforts to recover these outstanding amounts, including attempting to contact the parties via phone and email and investigating their current financial status. Despite these efforts, we have been unable to recover these amounts.

FOR CITY PULSE MULTIPLEX LIMITED

Place: Ahmedabad

Date: 13th February, 2025

**ARPIT R. MEHTA
MANAGING DIRECTOR
(DIN : 00213945)**

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of City Pulse Multiplex Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
CITY PULSE MULTIPLEX LIMITED

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **CITY PULSE MULTIPLEX LIMITED** ("the **Holding Company**") and its **Subsidiary** (the **Holding Company** and its **subsidiaries together referred to as the "Group"**) for the Quarter and nine month ended on **31st December, 2024** ("the **Statement**"), 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 ('Listing Regulation').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), 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 (ICAI). 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 specified under section 143(10) of the Companies Act, 2013 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.

4. The Statement includes the results of the entities as mentioned below:

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

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated 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 : 13-02-2025

UDIN: 25032891.BMJKAS 2466



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

Shaishav D Mehta
Partner

M.No. 032891

CITY PULSE MULTIPLEX LIMITED

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

CIN : L92199GJ2000PLC037606

Phone No. 079-40070706

Website : www.wowcinepulse.com

Email : info@wowcinepulse.com

Consolidated Unaudited Financial Results for the Quarter and Nine Months ended on 31st December, 2024

(Rs. in Lacs)

| Sr. No. | Particulars | Quarter Ended | | Nine Month's Ended | Year Ended |
|---------------|---|---------------|--------------|--------------------|---------------|
| | | 31/12/2024 | 30/09/2024 | 31/12/2024 | 31/03/2024 |
| | | Unaudited | Unaudited | Unaudited | Audited |
| | PART I | | | | |
| I. | Revenue from Operations | 161.30 | 58.71 | 261.19 | 114.90 |
| II. | Other income | 0.00 | 0.00 | 0.00 | 0.00 |
| III. | Total Revenue (I+II) | 161.30 | 58.71 | 261.19 | 114.90 |
| IV. | Expenses : | | | | |
| | (a) Cost of materials consumed | - | - | - | - |
| | (b) Purchases of stock-in-trade | 6.64 | 4.78 | 13.63 | 5.57 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - |
| | (d) Employee benefits expenses | 4.70 | 2.25 | 8.15 | 13.08 |
| | (e) Financial Costs | - | - | - | - |
| | (f) Depreciation and amortisation expenses | 6.05 | 6.05 | 18.07 | 29.70 |
| | (g) Other expenses | 76.52 | 17.89 | 101.64 | 51.79 |
| | Total Expenses (IV) | 93.91 | 30.96 | 141.49 | 100.14 |
| V. | Profit / (Loss) before exceptional items and tax(III-IV) | 67.39 | 27.75 | 119.70 | 14.76 |
| VI | Exceptional items | - | - | - | - |
| VII | Profit / (Loss) before tax (V-VI) | 67.39 | 27.75 | 119.70 | 14.76 |
| VIII | Tax expense | | | | |
| | (1) Current tax | 9.51 | 3.21 | 12.72 | - |
| | (2) Deferred Tax | - | - | - | - |
| | (3) Income Tax of earlier yea | - | - | - | - |
| IX | Profit / (Loss) for the period from continuing operations (VII-VIII) | 57.88 | 24.54 | 106.98 | 14.76 |
| X | Net Profit / (Loss) for the period | 57.88 | 24.54 | 106.98 | 14.76 |
| XI | Other Comprehensive Income | - | - | - | - |
| XI | Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period) | 57.88 | 24.54 | 106.98 | 14.76 |
| XII | Paid -up Equity Share Capital (Face value of Rs. 10/- each) | 1,066.40 | 1,066.40 | 1,066.40 | 335.82 |
| XIII | Earnings per equity share | | | | |
| | Basic | 0.54 | 0.23 | 1.00 | 0.44 |
| | Diluted | 0.54 | 0.23 | 1.00 | 0.44 |
| Notes: | | | | | |
| 1 | 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"). | | | | |
| 2 | 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. | | | | |
| 3 | The Company has written off an aggregate amount of Rs. 65,43,270/- during the quarter ended 31st December, 2024, relating to outstanding amounts payable to 30 trade payables. Which also includes trade payables to whom advances have been made. These amounts have been outstanding in the Company's books of account for a considerable period. We have made reasonable efforts to ascertain the settlement of these amounts. Based on our assessment, including the age of the outstanding balances and the lack of any recent activity or communication from these trade payables, we believe that these amounts are no longer payable. We consider these liabilities to be effectively extinguished. The same has been classified as other operating revenue under the head revenue from operations. | | | | |

| | |
|--|--|
| 4 | <p>The Company has written off an aggregate amount of Rs. 67,03,623.64/- during the quarter ended 31st December, 2024, relating to outstanding amounts receivable from 11 entities to whom loans or advances were made & a ledger being MAT Credit which is no longer exist as credit against the Income tax payable. We confirm that we have made sincere and reasonable efforts to recover these outstanding amounts, including attempting to contact the parties via phone and email and investigating their current financial status. Despite these efforts, we have been unable to recover these amounts.</p> |
| <p style="text-align: right;">FOR CITY PULSE MULTIPLEX LIMITED</p> <p style="text-align: right;">ARPIT R. MEHTA MANAGING DIRECTOR (DIN : 00213945)</p> <p>Place: Ahmedabad Date: 13th February, 2025</p> | |