

November 14, 2024

To:

DCS-CRD

BSE Limited

First Floor, New Trade Wing

Rotunda Building,

Phiroze Jeejeebhoy Towers

Dalal Street, Fort, Mumbai 400 023

Stock Code: 544117

Tο:

Listing Compliance

National Stock Exchange of India

Limited

Exchange Plaza, 5th Floor

Plot No. C/1, 'G' Block Bandra- Kurla Complex

Bandra East, Mumbai 400 051

Stock Code: SIGNPOST

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on November 14, 2024

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") we would like to intimate that the meeting of the Board of Directors of the Company, which commenced at 10:30 AM and concluded at 12:10 PM today i.e. November 14, 2024, the Board of Directors have Inter alia approved Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2024 of the financial year 2024-25 (copy attached herewith).

The aforesaid results were reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors of the Company.

We would further like to inform you that the Statutory Auditors of the Company have subjected the aforesaid results to "Limited Review" and the same is enclosed herewith.

The same may please be taken on record and suitably disseminated to all concerned.

Thanking you, Yours Sincerely,

For Signpost India Limited

Jitesh Rajput Company Secretary & Compliance Officer

Encl: as above

(Formerly known as Signpost India Private Limited)

SIGNPOST INDIA LIMITED

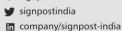
CIN: L74110MH2008PLC179120

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Regd. Office: No. 202, Pressman House, 70 A, Nehru Road, Near Santacruz Airport Terminal, Vile Parle (E), Mumbai- 400099

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Office No. 11, 2nd Floor Friend's Union Premises Cooperative Society Ltd., 227, P D" Mello Road Near Hotel Manama, Fort Mumbai - 400001



Independent Auditor's Review Report on Unaudited Quarterly/Half Yearly Consolidated Financial Result of Signpost India Limited

To The Board of Directors Signpost India Limited

- 1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **Signpost India limited** ('the Company') for the quarter/half year ended September 30, 2024 ('the Statement') attached herewith, being submitted by the Company.
- 2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting '(Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the listing regulations.. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from 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.
- 4. This Statement includes the result of the holding company and the following entity.

Sr.No	Name of Entity	Relationship with the Holding Company
1	S2 Signpost India Private Limited	Wholly Owned Subsidiary
2	Signpost Delhi Airport Private Limited	Wholly Owned Subsidiary
3	Signpost Airport LLP	Firm in which company is Partner

Nagpur (HO): "Chartered Square", Samrat Ashok Square, Saraipeth, Nagpur 400 009. Phone: 0712-2726795, 2729471



The reports on the unaudited interim standalone/consolidated financial results/financial information of these entities have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph 3 above.

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS") specified under section 133 of the Companies Act,2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations Including the manner in which it is to be disclosed, or that it contains any material misstatement

Our Conclusion on the statement is not modified in respect of our reliance on the unaudited interim standalone/consolidated financial results/financial information certified by the management.

For Sarda Soni Associates LLP Chartered Accountants FRN: 117235W/W100126

UDIN: 24412687 BKDF61U 2258

Place: Mumbai

Date: November 14, 2024

Priyanka Lahoti

Partner

(CIN: L74110MH2008PLC179120)

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2024

	Quarter Ended Half Year Ended Yo					Year Ended	
S No	Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	12,970.24	10,046.75	8,518.93	23,016.99	17,935.74	38,744.54
	Other Income	95.56	133.07	132.64	228.63	353.41	848.44
	Total income	13,065.79	10,179.83	8,651.57	23,245.62	18,289.15	39,592.98
2	Expenses						
	Cost of Services	6,841.80	5,502.64	5,721.37	12,344.44	11,940.64	23,284.28
	Employee Benefits Expenses	1,186.37	924.96	760.00	2,111.33	1,388.17	3,352.50
	Finance Cost	281.99	386.67	194.51	668.66	368.71	841.58
	Depreciation and amortisation	845.24	827.59	409.64	1,672.83	819.29	1,711.14
	Other Expenses	1,529.25	1,216.45	794.43	2,745.70	1,600.25	3,832.10
	Total expenses	10,684.65	8,858.31	7,879.94	19,542.96	16,117.06	33,021.60
3	Profit before tax	2,381.14	1,321.52	771.63	3,702.66	2,172.10	6,571.38
4	Tax expenses	_,	.,02.1.02	77.1100	0,7 02.00	2,172.10	0,071.00
	(a) Current Tax	831.70	461.81	136.34	1,293.51	488.29	1,935.40
	(b) Deferred Tax Charge/(Credit)	(45.42)	(263.47)	(9.40)	(308.89)	-	18.04
	(c) Short /(Excess) Provision of earlier years	0.01	-		0.01	-	212.43
	Total Tax	786.29	198.34	126.94	984.63	488.29	2,165.87
5	Profit after tax	1,594.85	1,123.18	644.69	2,718.02	1,683.81	4,405.51
6	Other Comprehensive Income						
	Remesurement of post-employeement benefit	(47.41)	(2.39)	1.47	(49.80)	1.46	(9.55)
	Obligation						,
	Tax Relating to these items	16.57	0.83	-	17.40	-	2.78
	Total Other Comprehensive Income for the year,	(30.84)	(1.56)	1.47	(32.40)	1.46	(6.77)
	Net of tax						
7	Total Comprehensive Income	1,564.01	1,121.62	646.15	2,685.62	1,685.26	4,398.74
	·		.,		_,	.,	1,000
	Profit for the period attributable to	1 501 70	4 400 07		0.740.05	4 600 04	4 444 00
	Owners of the company Non controlling Interest	1,591.78	1,122.07	644.69	2,713.85	1,683.81	4,411.08
	Non controlling interest	3.07	1.10	1-1	4.17	-	(5.57)
	Other comprehensive Income for the period						
	attributable to	Q 181					
	Owners of the company	(30.85)	(1.55)	1.47	(32.40)	1.46	(6.77)
	Non controlling Interest	-	51	-	8		-
	Total comprehensive income for the period						
	attributable to						
	Owners of the company	1,622.63	1,123.63	646.15	2,746.26	1,685.26	4,404.31
	Non controlling Interest	(27.78)	(0.45)	-	(28.23)	-	(5.57)
				grane and	2 2 50000000	8 2/02/ 5	
8	Paid up Equity Share Capital (Face Value Rs 2/-)	1,069.00	1,069.00	1,069.00	1,069.00	1,069.00	1,069.00
9	Other Equity (Excluding Revaluation Reserve)				-		17,864.91
10	Earning per share						-
	(1) Basic	2.98	2.10	1.21	5.09	3.15	8.24
	(2) Diluted	2.98	2.10	1.21	5.09	3.15	8.24

(CIN: L74110MH2008PLC179120)
Statement of Consolidated Assets and Liabilities as at 30th September,2024

Particulars	As at September 30, 2024 (Unaudited)	As at March 31, 2024 Audited
ASSETS	2024 (Ollaudited)	Audited
Non-current assets		
Property, plant and equipment	17,396.45	16,039.79
Right of use assets	496.37	294.99
Capital Work in Progress	2,880.18	2,230.56
Investment Property	14.12	14.98
Intangible Assets	35.64	49.23
Financial assets	-	
Investments	87.70	2,023.98
Other financial assets	3,737.51	3,554.86
Non-Current tax assets (net)	1,346.37	217.32
Deferred tax assets (net)	691.34	365.05
Other non current assets	88.13	118.93
Total non-current assets	26,773.82	24,909.68
Current assets		
Financial assets		
Investments	*	1,620.09
Trade receivables	20,907.05	15,432.68
Cash and cash equivalents	122.36	807.64
Other Bank Balances	2,716.44	2,975.49
Loans		21.01
Other financial assets	50.18	171.75
Other current assets	1,757.15	1,624.12
Total current assets	25,553.18	22,652.79
TOTAL ASSETS	52,327.00	47,562.47
EQUITY AND LIABILITIES		
200 - 100 -		
Equity		
Equity share capital	1,069.00	1,069.00
Other equity	20,546.37	17,864.91
Non- controlling interests	314.66	310.49
Total equity	21,930.03	19,244.40
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
Borrowings	8,513.37	7,922.30
Lease Liabilities	414.60	57.17
Other financial liability	156.11	148.97
Provisions	150.60	97.25
Total non-current liabilities	9,234.68	8,225.69
Command Habilitation		
Current liabilities		
Financial liabilities	4.005.11	= 000 - 0
Borrowings	4,685.11	7,223.93
Lease Liabilities	87.37	241.39
Trade payables	* 122 **	
total outstanding dues of micro enterprises and small enterprises	508.61	206.87
total outstanding dues of creditors other than micro enterprises and small	12,867.36	10,440.00
enterprises.		
Other financial liabilities	642.73	901.14
Other current liabilities	1,052.56	1,079.05
Provisions	26.10	ia.
Current tax liabilities	1,292.46	
Total current liabilities	21,162.29	20,092.38
Total liabilities	30,396.98	28,318.07
ı		

(CIN: L74110MH2008PLC179120)
Consolidated Cash Flow Statement for the half year ended 30th September,2024
(All amounts in Rupees Lacs, unless otherwise stated)

Particulars	For the half year ended September 30, 2024	For the half year ended September 30, 2023
Cash flow from operating activities		
Profit before tax	3,702.66	2,172.10
Adjustments for :		
Depreciation and amortisation expense	1,672.83	819.29
Interest on Finance Lease	19.48	•
Interest expense on unwinding of security deposits	7.14	÷.
Balances written back	-	-
Sundry Balances written off	(6.85)	(75.52)
Bad debts written off	•	30.89
Provision for doubtful debts	7.52	22.55
Fair Value Gain on Investments (net)	-	(167.74)
Net Gain on Sale of Investments	-	(2.44)
Fair value gain on discounting of financial liability		1.46
Interest on Fixed Deposits	(137.68)	(162.37)
Interest on Income Tax refund	(0.56)	
Interest on security deposits	(1.55)	(1.88)
Finance cost	642.04	368.71
Miscellaneous	2 2 5	
Net (gain) / loss on foreign exchange fluctuation	-	-
Operating profit before working capital changes	5,905.03	3,005.06
Decrease/(increase) in trade receivables	(5,481.89)	4,143.48
Decrease/(increase) in other non current assets	22.05	(410.98)
Decrease/(increase) in other current assets	(133.03)	279.84
Decrease/(increase) in other non current financial assets	(182.65)	(388.27)
Decrease/(increase) in other current financial assets (including unpaid dividend account)	121.57	12.45
Increase/(decrease) in trade payables	2,735.95	(240.97)
Increase/(decrease) in non current provisions	3.55	(2.0.57)
Increase/(decrease) in current provisions	26.10	(53.90)
Increase/(decrease) in other current liabilities	(26.49)	(4,503.49)
Increase/(decrease) in other non current liabilities	-	275.77
Increase/(decrease) in other non current financial liabilities	*	9
Increase/(decrease) in other current financial liabilities	(258.41)	82.79
Cash generated from operations	2,731.78	2,201.80
Income taxes paid	(1,129.56)	339.23
Net cash inflow from operating activities	1,602.22	2,541.03
Cash flows from investing activities		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(3,612.89)	(1,534.27)
Proceeds from sale of fixed assets	(3,012.89)	(1,334.27)
Proceeds/ (purchase) of Investments	3,556.37	14.21
Interest received on fixed deposits	137.68	76.92
Investments in fixed deposits with remaining maturity of less than 12 months but more than 3	259.05	508.09
months	209.00	300.09
Net cash outflow from investing activities	340.22	(935.05)
Cash flows from financing activities		
Increase/(decrease) in long term borrowings	591.07	203.94
Increase/(decrease) in short term borrowings	(2,538.82)	1,349.15
Dividend Paid	(2,555.52)	(234.83)
Payment of lease rentals	(58.94)	(71.11)
Loans given	21.01	(37.01)
Finance cost	(642.04)	(360.74)
Net cash inflow (outflow) from financing activities	(2,627.72)	849.41
Net increase/(decrease) in cash and cash equivalents	(685.28)	2,455.39
Add:- Cash and cash equivalents at the beginning of the financial year	807.64	67.74
, idea - Casar and Casar Equitation to at the Deginning Of the Interfolal year	507.04	07.74
Cash and cash equivalents at end of the year	122.36	2,523.11

Notes to unaudited Consolidated Financial Statement for quarter and half year ended September 30, 2024

- The unaudited consolidated financial results of the Company for the quarter and half year ended 30 September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14 November 2024. The statutory auditors have expressed an unmodified opinion in the review report on these consolidated financial results
- 2. The Company does not have any exceptional items to report to the above periods.
- 3. The Company has no reportable segments other than Advertising business as per Ind AS.
- 4. Figures for the previous periods have been regrouped/rearranged/reclassified wherever necessary to conform to the classification of the current period.

By order of the Board

Signpost India Limited

Shripad Ashtekar Managing Directors Place : Mumbai

Date: November 14, 2024

Office No. 11, 2nd Floor Friend's Union Premises Cooperative Society Ltd., 227, P D" Mello Road Near Hotel Manama, Fort Mumbai - 400001



Independent Auditor's Review Report on Unaudited Quarterly /Half Yearly Standalone Financial Result of Signpost India Limited

To The Board of Directors Signpost India Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of Signpost India limited ('the Company') for the quarter/half year ended September 30, 2024 ('the Statement') attached herewith, being submitted by the Company.
- 2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' (Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the listing regulations. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from 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.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS") specified under section 133 of the Companies Act,2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations Including the manner in which it is to be disclosed, or that it contains any material misstatement.

Nagpur (HO): "Chartered Square", Samrat Ashok Square, Saraipeth, Nagpur 400 009.
Phone: 0712-2726795, 2729471

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed In terms of the Regulations Including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our Conclusion on the statement is not modified in respect of our reliance on the unaudited interim standalone/consolidated financial results/financial information certified by the management.

For Sarda Soni Associates LLP Chartered Accountants FRN: 117235W/W100126

UDIN: 24412687BKDFGT9649

Place: Mumbai

Date: November 14, 2024

VDIN! 24412687 BK DFGT9649

Priyanka Lahoti Partner

M.No. 412687

(CIN: L74110MH2008PLC179120)

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September, 2024 (All amounts in Rupees Lacs, unless otherwise stated)

		Quarter Ended			Half Year Ended		Year Ended
S No	Particulars	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from Operations	12,970.24	10,046.75	8,518.93	23,016.99	17,935.74	38,744.54
	Other Income	77.03	125.58	115.73	202.61	311.21	810.92
	Total income	13,047.27	10,172.33	8,634.65	23,219.60	18,246.94	39,555.46
2	Expenses						
	Cost of Services	6,841.80	5,502.64	5,727.98	12,344.44	11,940.64	23,283.88
	Employee Benefits Expenses	1,186.37	924.96	760.00	2,111.33	1,388.17	3,350.10
	Finance Cost	281.98	386.64	194.01	668.62	364.25	836.61
	Depreciation and amortisation	840.01	822.37	402.70	1,662.38	805.40	1,684.95
	Other Expenses	1,528.00	1,217.75	791.30	2,745.75	1,592.03	3,829.24
	Total expenses	10,678.16	8,854.36	7,875.98	19,532.52	16,090.48	32,984.78
20							
3	Profit before tax	2,369.11	1,317.97	758.67	3,687.08	2,156.46	6,570.68
4	Tax expenses						
	(a) Current Tax	827.77	460.50	136.33	1,288.27	482.54	1,933.71
	(b) Deferred Tax Charge/(Credit)	(45.35)	(263.40)	(9.40)	(308.75)	-	23.87
	(c) Short /(Excess) Provision of earlier years			-		-	206.69
	Total Tax	782.42	197.10	126.93	979.52	482.54	2,164.27
5	Profit after tax	1,586.69	1,120.87	631.74	2,707.56	1,673.92	4,406.41
6	Other Comprehensive Income						
	Remesurement of post-employeement benefit	(47.41)	(2.39)	1.47	(49.80)	1.46	(9.55
	Obligation		#=====================================				,
	Tax Relating to these items	16.57	0.83		17.40	-	2.78
	Total Other Comprehensive Income for the year, Net of tax	(30.84)	(1.55)	1.47	(32.40)	1.46	(6.77)
7	Taral	Substance with		200000000000000000000000000000000000000			
1.6	Total Comprehensive Income	1,555.85	1,119.32	633.20	2,675.16	1,675.37	4,399.64
8	Paid up Equity Share Capital (Face Value Rs 2/-)	1,069.00	1,069.00	1,069.00	1,069.00	1,069.00	1,069.00
9	Other Equity (Excluding Revaluation Reserve)		00. W. O SERVICE STORY				17,822.75
10	Earning per share						,
	(1) Basic	2.97	2.10	1.18	5.07	3.13	8.24
	(2) Diluted	2.97	2.10	1.18	5.07	3.13	8.24

(CIN: L74110MH2008PLC179120)

Statement of Standalone Assets and Liabilities as at 30th September,2024

Particulars	As at September 30,	As at March 31, 2024
ACCEPTE	2024 (Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	17,306.76	15,939.65
Right of use assets	496.37	294.99
Capital Work in Progress	2,880.18	2,230.56
Investment Property	14.12	14.98
Intangible Assets	35.64	49.23
Financial assets		
Investments Other financial and the	165.71	2,101.99
Other financial assets	3,697.58	3,515.35
Non Current tax assets (net)	1,342.91	202.69
Deferred tax assets (net)	682.85	356.70
Other non current assets	55.27	103.74
Total non-current assets	26,677.39	24,809.88
Current assets		
Financial assets		
Investments		1,620.09
Trade receivables	20,905.31	15,429.42
Cash and cash equivalents	118.42	803.50
Other Bank Balances	2,327.97	
Loans	638.45	2,603.66
Other financial assets	50.18	665.97
Other current assets	1,727.61	171.75
Total current assets	\$10,400,000,000,000,000,000,000,000,000,0	1,599.92
TOTAL ASSETS	25,767.94	22,894.31
TOTAL ASSETS	52,445.33	47,704.19
EQUITY AND LIABILITIES		
Equity	1	
Equity share capital	1,060,00	
Other equity	1,069.00	1,069.00
Total equity	20,497.90	17,822.75
• •	21,566.90	18,891.75
IABILITIES	1	
Non-current liabilities	1	
Financial Liabilities	1	
Borrowings	8,513.37	7,922.30
Lease Liabilities	414.60	57.17
Other financial liability	156.11	148.97
Provisions	150.60	97.25
otal non-current liabilities	9,234.68	8,225.69
urrent liabilities		
inancial liabilities	1	
Borrowings	4,642.85	7,178.81
Lease Liabilities	87.37	241.39
Trade payables	37.07	241.39
total outstanding dues of micro enterprises and small enterprises	508.61	206.87
total outstanding dues of creditors other than micro	12,814.33	10,385.19
enterprises and small enterprises.	ADA - 14 DAA 96000000	in agreement to a
Other financial liabilities	1,229.26	1,501.17
ther current liabilities	1,046.96	1,073.31
rovisions	26.10	1,075.51
urrent tax liabilities	1,288.27	:5: 2:
otal current liabilities	21,643.75	20,586.74
otal liabilities	30,878.43	28,812.43
otal equity and liabilities	52,445.33	47,704.19
	32,443.33	47,/04.19

Particulars	For the period ended September 30, 2024	For the period ended September 30, 2023
Cash flow from operating activities		
Profit before tax	3,687.08	2,156.47
A.B. A		
Adjustments for :		
Depreciation and amortisation expense Interest on Finance Lease	1,662.38	805.40
	19.48	
Interest expense on unwinding of security deposits Sundry Balances written off	7.14	
Bad debts written off	•	(64.11)
Provision for doubtful debts		30.89
Fair Value Gain on Investments (net)	8.12	22.55
Net Gain on Sale of Investments		(167.74)
Fair value gain on discounting of financial liability		(2.44)
Interest on Fixed Deposits	(119.67)	1.46 (147.71)
Interest on Income Tax refund	(113.07)	(147.71)
Interest on security deposits	(1.55)	(1.88)
Finance cost	642.00	364.25
Miscellaneous	-	-
Net (gain) / loss on foreign exchange fluctuation	-	ş
Operating profit before working capital changes	5,904.98	2,997.14
Decrease/(increase) in trade receivables	(=	
Decrease/(increase) in other non current assets	(5,484.02)	4,086.04
Decrease/(increase) in other current assets	48.47	(410.98)
Decrease/(increase) in other non current financial assets	(127.69)	308.01
	(190.98)	(3,162.47)
Decrease/(increase) in other current financial assets (including unpaid dividend account)	121.57	12.45
Increase/(decrease) in trade payables	2,730.87	(287.17)
Increase/(decrease) in non current provisions	3.55	N=
Increase/(decrease) in current provisions	26.10	27.00
Increase/(decrease) in other current liabilities	(26.35)	(4,503.70)
Increase/(decrease) in other non current liabilities	×	(284.72)
Increase/(decrease) in other non current financial liabilities Increase/(decrease) in other current financial liabilities	(271.90)	- 82.79
Cash generated from operations	2,734.62	(1,135.59)
Income taxes paid		Land and the second sec
	(1,140.23)	330.90
Net cash inflow from operating activities	1,594.39	(804.70)
Cash flows from investing activities		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(3,612.89)	(1,534.27)
Proceeds from sale of fixed assets	-	No. Victor Committee
Proceeds/ (purchase) of Investments	3,556.37	14.21
Interest received on fixed deposits	119.67	76.92
Investments in fixed deposits with remaining maturity of less than 12 months but more than 3 months	275.69	1,979.83
Net cash outflow from investing activities	338.84	F26 60
Cash flows from financing activities	330.04	536.69
non-manumy activities		
ncrease/(decrease) in long term borrowings	591.07	206.82
ncrease/(decrease) in short term borrowings	(2,535.96)	1,961.47
Dividend Paid	*************	(234.83)
Payment of lease rentals	(58.94)	(71.11)
oans given	27.52	(54.76)
Finance cost	(642.00)	(356.28)
Net cash inflow (outflow) from financing activities	(2,618.31)	1,451.32
Not ingregge/(degrees) in each and the first transfer		
Net increase/(decrease) in cash and cash equivalents	(685.08)	1,183.32
Add:- Cash and cash equivalents at the beginning of the financial year	803.50	35.14
Cash and cash equivalents at end of the year	118.42	1,218.45

Notes to unaudited Standalone Financial Statement for quarter and half year ended September 30, 2024

- 1. The unaudited standalone financial results of the Company for the quarter and half year ended 30 September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14 November 2024. The statutory auditors have expressed an unmodified opinion in the review report on these standalone financial results
- 2. The Company does not have any exceptional items to report to the above periods.
- 3. The Company has no reportable segments other than Advertising business as per Ind AS.
- 4. Figures for the previous periods have been regrouped/rearranged/reclassified wherever necessary to conform to the classification of the current period.

By order of the Board

Signpost India Limited

Shripad Ashtekar Mapaging Directors

Place : Mumbai

Date : November 14, 2024