

Event Management

Innovating ideas and realizing dreams

Exhibitions

Activations

Outdoor Advertising

November 12, 2024

BSE Limited P J Towers, Dalal Street, Fort, Mumbai – 400 001. Dear Sir/Madam,

Scrip Code: 543951 Sub: Outcome of the Board Meeting

In accordance with the provisions of Regulations 30, 33 and all other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the Listing Regulations), we would like to inform you that the Board of Directors (the Board) of the Company at its Meeting held today, has considered and approved, inter alia the unaudited Financial Results of the Company for the half year ended September 30, 2024

The copies of the Results together with the Limited Review Reports issued by the Auditors of the Company are enclosed. The Auditors have issued an unmodified opinion on the Results.

Further, in accordance with the provisions of the Listing Regulations, we are enclosing herewith the disclosure of Related Party Transactions for the half year ended September 30,2024;

The meeting of the Board of Directors commenced at 06:00 P.M. and concluded at 8:15 P.M

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Innovatus Entertainment Networks Limited

Sanjay Dattaram Khanvilkar Managing Director DIN: 09746349



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 Innovatus Entertainment Networks Limited

 REGD OFFICE:
 105. Richa Industrial Estate Premises Co-Operative Society Limited, Plot No. 8/29. Off. New Link Road, Oshiwara, Andheri West, Mumbai-400053

 249654338; ⊠ innovatusentertainmentnetwork@gmail.com; web: www.innovatus.info; CIN: U74120MH2012PLC235621; GST: 27AADCl0640J2ZP

November 12, 2024

BSE Limited P J Towers, Dalal Street, Fort, Mumbai – 400 001. Dear Sir/Madam,

Scrip Code: 543951

Subject: Certificate for Non-Applicability of Disclosure of Related Party Transaction

Dear Sir/Madam,

Pursuant to Regulation 15(2) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, compliance of Regulation - 17 to 27, Regulation - 46 (2) (b) to (i) and para C, D and E of Schedule V, shall not apply to the listed Companies having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year or Company listed on SME platform.

Further, this is to inform you that the paid-up equity Share capital of the Company and net worth of the Company as on 31st March, 2024 does not exceed the stipulated criteria of rupees ten crore and rupees twenty-five crore respectively. Hence, Regulation - 17 to 27 and Regulation - 46 (2) (b) to (i) and para C, D and E of Schedule V shall not apply to the Company and the Company is exempt from filing Regulation 23(9) Disclosure of Related Party Transaction on consolidated basis to BSE Limited under SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.

The company does not have any Related Party transaction during the half year ended on 30th September, 2024.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Innovatus Entertainment Networks Limited

Sanjay Dattaram Khanvilkar Managing Director DIN: 09746349



Limited Review Report on Unaudited Half Yearly Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To the Board of Directors Innovatus Entertainment Networks Limited

We have reviewed the accompanying statement of unaudited financial results of Innovatus Entertainment Networks Limited (the "Company") for the half-year ended 30th September 2024, ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements based on our review.

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 misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEB1 (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 **PIYUSH KOTHARI & ASSOCIATES CHARTERED ACCOUNTANTS** FRN: 140711W

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Piyush Kothari Partner M.No.: 158407 UDIN: 24158407BKBIVC 1968



	Standarone Sta		of chaughten i mancial ise	sons for the man year enor	ed and year ended as on Se		xcept Share Data and Ratios
11			Carles Alexander	For the Half-Year ended		For the year ended March 31,	For the year ended March
	Particulars		September 30, 2024	March 31, 2024	September 30, 2023	2024	31, 2023
		-	Unaudited	Audited	Unaudited	Audited	Audited
п	Revenue from operations Other Income	13 14	317.15	1,120.73	872.16	1,992.89	1,093.93
ш	Total Revenue (I+II)		317.15	1,120.73	872.16	1.992.89	1,093.93
IV	Expenses: (a) Purchase of Stock in trade (b) Changes in inventories of finished goods, work-in- progress and stock-in-trade		268.58	1,045.46	788.41	1,833.87	975.67
	(c) Employee benefits expense (d) Finance costs	15 16	6.38	10.56	8.78	19.34	16.46
	(e) Depreciation and amortization expense	7	6,34	6.97	7.62	14.59	18.66
	(f) Other expenses	16	12.70	14.39	18.02	32.41	18.84
	Total Expenses		293.99	1,077.38	822.83	1.900.21	1.029.63
V	Profit/(Loss) Before Tax (III - IV)		23.16	43.34	49.33	92.67	64.2
VI	Tax expense: (a) Current tax expense		6.77	17.35	17.35	26.27	17.35
	(b) Deferred tax expense/(credit)		(0.98)	(1.31)	-1.31	2.20	(1.31
	Total Tax Expense		5.79	16.04	16.04	28.47	16.04
VI	Profit/(Loss) for the period/year (V-VI)		17.37	27.31	33.29	64.20	48.2
vп	I Paid-up equity share capital (Face Value of ₹ 10/- each)		2,420.62	395,80	395.80	395,80	241.00
	Reserve excluding Revaluation Reserves as per balance sheet of orevious accounting year Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):					-	-
	a) Basic	17	0.07	0.69	0.84	1.62	2.00
	(b) Diluted		0.07	0,69	0.84	1.62	2.00
	No of shares at the end of period		242,06	39,58	39,58	39,58	24.10
XI	Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):						
	a) Basic	1	0.07	0,69	0.84	1.62	2.00
	b) Diluted		0.07	0.69	0.84	1.62	2.00
XI	Weighted Average No. of Shares considered for calculating earning per share (Including impact of proferential/bonus shares as per AS 20)		0,07	0,07		1.008	P

1 The above unaudited financial results were reveiwed by the audit committee and approved by the board of directors at its meeting held on 12th November, 2024. 2 These financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relavent rules issued three under and other accounting principles generally accepted in India.

3 Disclosure of segment wise information is not applicable as the Company has only one business segment.

4 Previous quarter's figures have been re-grouped / re-arranged wherever necessary

UDIN: 24158407BKBIVC1968 Place : Mumbai Date : 12.11.2024

For and on behalf of the Board of Directors Innovatus Entertainment Networks Limited the

SANJAY DATTARAM KHANVILKAR Director DIN: 09746349

HARSHAL VILAS WAGH Director DIN: 09572022



		tainment Networks Limited lance Sheet as at September 30, 2024	
and the second	Particulars	As at September 30 2024 (Unaudited)	As at March 31, 2024 (Andited)
A	EOUTTY AND LIABILITIES	() () () () () () () () () () () () () (ę
(1)	Shareholders' funds	2.420.62	395.8
	(a) Share capital	8,030.08	925.8
	(b) Reserves and Surplus	10,450.70	1,321.65
(2)	Non-current liabilities		
	(a) Deferred tax liabilities (net)	16.84	17.8
	(b) Long-term borrowing		
(2)	Comment No. 6 Million	16.84	17.8
(3)	Current liabilities (a) Short Term Borrowings		
	(b) Trade payables	244.76	416.0
	(c) Other current liabilities	104.78	144.1
	(d) Short-term provisions	25.23	25.2
		374.77	585.4
	TOTAL	10,842.31	1,924.9
В	ASSETS		
(1)	Non-current assets (a) Property, Plant & Equipment and Intangible Assets	63.51	69.8
	(b) Deferred tax assets (net)		
	 (c) Long-term loans and advances (d) Non-current investments 	9.336.68	225.0
	(d) Other Non-Current Assets		
		9,400.19	294.8
(2)	Current assets		
	(a) Inventories	471.76	535.2
	 (b) Trade receivables (c) Cash and bank balances 	151.95	248.6
	(d) Short-term loans and advances	59.11	759.2
	(c) Other current assets	759.29	86.8
		1,442.11	1,630.0
	TOTAL	10.842.31	1,924.9
		0.00	(0.0
		\square	
		For and on behalf of the I	
		Show	Here
	UDIN: 24158407BKBIVC1968	SANJAY DATTARAM KHANVILKAR	HARSHAL VILAS WAGH
	Place : MUMBAI	Director	Director
_	Date : 12.11.2024	DIN: 09746349	DIN: 09572022

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Unandited Standolone etc		(₹ in Lakhs
Unaudited Standalone sta	atement of Cash Flows for the Half year ended Septemb As at	ber 30, 2024
Particular	September 30 2024 (Unaudited)	As at March 31, 2024 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	23.16	92.67
Adjusted for :		
a. Depreciation	6.34	14.59
b. Interest Expenses & Finance Cost		
c. Interest & Other Income		
d. Other Adjustment	3.24	
Operating profit before working capital changes	32.74	107.26
Adjusted for :		
a. Decrease /(Increase) in Long Term Loans and Advance	· · ·	-
b. Decrease / (Increase) in trade receivable	63.47	66.72
b. Decrease / (Increase) in Current Investments		
c. (Increase) / Decrease in short term loans and advances	700.19	-759.29
d. Increase / (Decrease) in Trade Payables	-171.32	356.54
e. Increase / (Decrease) in short term provisions	0.03	6.33
f. Increase / (Decrease) in other current liabilities	-39.38	99,92
g. (Increase) / Decrease in Other Current Assets	-672.43	-80.68
Cash generated from operations	-86.71	-203.20
Income Tax Paid (net of refunds)	-6.77	-26.27
NET CASH GENERATED FROM OPERATION	-93.48	-229.47
B. CASH FLOW FROM INVESTING ACTIVITES		
a. (Purchase) / Sale of Fixed Assets		
b.(Purchase) / Sale of non-current investment	(9,112)	(225
c. (Increase) / Decrease in Long term loans and advances		-152.34
d. Increase / (Decrease) in Long Term Provisions		
e. (Increase) / Decrease in Other Non Current Assets		
f. (Increase) in Misc. Expenses		
g. Interest & Other Income		
h. Dividend		
b. Proceeds from share issued / application	2,024.82	774.00
Bonus Issue of shares from Reserves and Surplus		
Increase In Share Premium Reserve	7,086.86	
Net cash (used) in investing activities	-	396.66
C. CASH FLOW FROM FINANCING ACTIVITES		
a. Interest & Finance Cost		
c. (Repayments) / proceeds of long term borrowings		
d. (Repayments)/proceeds of short term borrowings		
Net cash generated/(used) in financing activities		*
Net Increase / (Decrease) in cash and cash equivalents	-93.48	
	-93.40	167.19
Cash and cash equivalents at the beginning of the year	245.43	20.53
Cash and cash equivalents at the end of the year	151.95	78.23
	0.00	245.43
	For and on behalf of the I	Board of Directors
	the (Hon _
JDIN: 24158407BKBIVC1968	D	
Place : MUMBAI	SANJAY DATTARAM KHANVILKAR HA	ARSHAL VILAS WAGH
Date: 12.11.2024	Director	rector
	DIN: 09746340	N: 09572022





Independent Auditors' Review Report on Unaudited Consolidated Half-yearly Financial Results of Innovatus Entertainment Networks Limited pursuant to the Regulation 33 Of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report To the Board of Directors of Iunovatus Entertainment Networks Ltd

- We have reviewed the accompanying statement of unaudited consolidated financial results of Innovatus Entertainment Networks Ltd (the "Company") (the "Parent") and its subsidiary (the parent and its subsidiaries together referred to as "the Group") for the half-year ended 30th September 2024, ("the Statement ") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This statement 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 Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on these financial statements 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 misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. We also performed procedures in accordance with the circulars issued by the SEBI under Regulation 33(8) of the listing regulations, as amended, to the extent applicable.
- 5. The Statement includes the results of the following entities:

Sr. No.	Name of the Entity		Relationship
1.	Innovatus Entertainment Networks Ltd	THARI & A.S.	Parent
2.	Aventez Media and Technologies Ltd	St h SE	Subsidiary
		AHMEDABAD	

♀ Second Office : 104, 1st Floor, Shree Rang Mall, GIF Contemporate Grand Gandhinagar - 382 007
 ↓ +91-88493 98150
 ➡ piyushkothari9999@gmail.com

- 6. Based on our review conducted and procedures performed as stated in paragraph 3 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 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.
- 7. We did not review the financial results of the subsidiary included in the consolidated unaudited financial results, whose interim financial results are for the six months ended September 30, 2024, as considered in the Statement. These interim financial results are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiary, is based solely on such unaudited financial results. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.

Our conclusion on the statement is not modified in respect of our reliance on the interim results certified by the Management.

For **PIYUSH KOTHARI & ASSOCIATES CHARTERED ACCOUNTANTS** FRN: 140711W

Typyge Piyush Kothari **Partner** M.No.: 158407 UDIN: 24158407BKBIVD2562

Date: 12th November, 2024 **Place:** Ahmedabad



	Consolutated Statemer		intractical restaurces i	Results for the Half year			cept Share Data and Ratios
			September 30, 2024	for the Half-Year ended March 31, 2024	September 30, 2023		For the year ended Marc 31, 2023
	Particulars		2024	1. P. 6. 1944	2023	San Street I wanted to be	
-			Unudited	Audited	Unaudited	Audited	Audited
	Revenue from operations Other Income	13 14	1,795.27				×
	Total Revenue (I+II) Expenses:		1,795,27	- :		*	
IV	 (a) Purchase of Services (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade 		1,635.84	*	•		~
	(c) Employee benefits expense (d) Finance costs	15 16	31.83	-			
	(c) Depreciation and amortization ex	7	35.66	× .			-
	(f) Other expenses Total Expenses	16	35.26 1,738.59			2	
v	Profit/(Loss) Before Tax (III - IV)		56,69	0,00	0.00		0,1
vI	Tax expense:						
	(a) Current tax expense(b) Deferred tax expense/(credit)		13.62 0.89	-	-		
	Total Tax Expense		14.51	-		۲	-
vп	Profit/(Loss) for the period/year (V- VI)		42.18	0,00	0.00	0.00	0.0
vш	Minority Profit		3.55		-		
IX	Profit/(Loss) for the period/year (VII-VIII)		38,63	0.00	0.00		0,
XI XII	Paid-up equity share capital (Face Value of ₹10/- each) Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year Earnings per share (before extraordinary items):- Face Value of ₹10/- each (not annualised): a) Basic	17	2,420.62				
	b) Diluted No of shares at the end of period	-	242,06				
хш	Earnings per share (before extraordinary items):- Face Value of ₹ 10/- each (not annualised):						
	a) Basic b) Diluted	1	0.16				
av	Weighted Average No. of Shares considered for calculating earning per share (Including impact of preferential/bonus shares as per AS 20)		0.16		-		

SANJAY DATTARAM KHANVILKAR HARSHAL VILAS WAGH Director DIN: 09746349 DIN: 0972022

UDIN: 24158407BKBIVD2562 Place : Mumbai Date : 12,11,2024



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	2,250.42 5,083.94 8,011.07 716.88 158.72 2,613.03 359.00 3,847.63 IL 11,858.70 0.00 and on Pehall of the Board of L ATUS 16 TEB (AINMENT NETWOR SANJAY DATTARAM KHANVI Director L	2,250.42 225.00 5,083.94 8,011.07 294.85 716.88 535.23 158.72 248.67 2,613.03 759.29 359.00 86.86 3,847.63 1,630.06 1. 11,858.70 1,924.91 0.00 (0.00 and on behalf of the Board of Director: ATUS WITE SAINMENT NETWORKS LIMITER ANMARY DATTARAM KHANY HARSHAL VILAS WAGH Director Director

A. C.SNI FLOW TROM OPERATING ACTIVITIES Ichnomited Profit latery rate 56.69 9 Adjusted for: 35.66 9 B. Interest Chrome 9 9 Constraint Constrain	Unaudited Consolidated statemen	t of Cash Flows for the Half year ended Septe	ember 30, 2024
Profit Ridore Tax 96.60 1 Adjustaf Ger: 35.66 B. Deprociation 35.66 Different Expenses & Finance Cost 1 C. Interest & Other Income 1 G. CodeWill/Ober Adjustment - C. CodeWill/Ober Adjustment - G. CodeWill/Ober Adjustment - D. Decrease / Increase / in Loans and Advance - D. Decrease / Increase / in Current Investments - C. (Increase / Decrease / in Current Investments - C. (Increase / Decrease / in Other current Inabilities 3.75 C. (Increase / Decrease / in other current Instituties 3.75 C. (Increase / Decrease / in other current Instituties - D. Increase / (Decrease in other current Instituties - D. Increase / Increase / Decrease in Other current Instituties - D. Increase / Increase / Increase in Other current Instituties - C. ASH FLOW FROM INVESTING ACTIVITES - D. (Parcease) / Indee Treed Assets - D. (Parcease) / Indee Treed Assets - C. (Increase / Decrease in Indee Tock Current Assets - C. (Increase / Decrease in Indee Tock Current Assets - C. (Increase / Decrease in Indee Tock Current Assets - D. Parcease / Increase in Other Current Assets -		September 30 2024	As at March 31, 2024 (Audited)(Standalo
Adjustof for: 35.66 b. Interest Eveness & Ennace Cost			
a Deprociation a Defense & Finance Cost c Interest & Other Adjusted for: a Goodwill/Ober Adjusted for: b Cook of the Adjusted for: b Cook of the Core adjusted for: b Corecase (Interease) in Long Term Loss and Advance b Decrease (Interease) in Long Term Loss and Advance c Interest / Decrease (Interease) in Long Term Borns and Advance c Interest / Decrease (Interease) in Task Payables c Interest / Decrease (Interease) in Task Payables c Interest / Decrease (Interested) in the term borns and Advance c Interest / Decrease (Interested) in the term provisions c Interest / Decrease (Interested) in the term thouse advances c Interest / Decrease (Interested) in the term provisions c Interest / Decrease (Interested) in the term the term of the term term of the term		56.69	92
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C. Interest & Other Income		53,00	14
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Coperating profit before working capital changes -4,908.01 II a. Decrease (Increase) in Long Term Loans and Advance - b. Decrease (Increase) in Current Investments - c. (Increase) / Decrease in hort term leans and advances - d. Increase / Increase) in Trade Psyables - S. (Increase) / Decrease in hort term leans and advances - d. Increase / Increase / Increase in hort term leans and advances - d. Increase / Increase / Increase in hort term revisions 19.55 E. Increase / Decrease in hort term revisions - d. Increase / Increase / Increase in hort term leans and advances - d. Increase / Increase / Increase / Increase / Increase in hort term revisions - f. Increase / Increase / Increase in hort term leans and advances - d. (Increase) / Decrease in hort term leans and advances - d. (Increase) / Decrease in Long Term leans and advances - d. (Increase) / Decrease in Long Term Provisions - e. (Increase) / Decrease in Long Term Provisions - e. (Increase / Decrease in Long Term Provisions - g. Increase / Decrease in Long Term Provisions - g. Increase / Decrease in Long Term Provisions - </td <td></td> <td>-5.000.35</td> <td></td>		-5.000.35	
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