

03rd November, 2023

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai- 400 001

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor,
Plot No. C/1, Block G,
Bandra-Kurla Complex, Bandra (East)
Mumbai- 400 051

Scrip Code: 532416

Trading Symbol: NEXTMEDIA

Subject: Outcome of the Board Meeting

Dear Sir(s),

This is to inform that the Board of Directors of the Company at its meeting held today, i.e. 03rd November, 2023, (which commenced at 05:30 P.M. and concluded at 05:59 P.M.) has, *inter-alia*, transacted the following business: -


1. Approved and taken on record the Un-Audited Financial Results (Standalone and Consolidated) (UFRs) of the Company for the quarter and half year ended on 30th September, 2023, pursuant to Regulation 33 of SEBI LODR (*enclosed herewith*);
2. Taken on record the Limited Review Report of B S R and Associates, Chartered Accountants (Statutory Auditors) on the above UFRs (*enclosed herewith*)

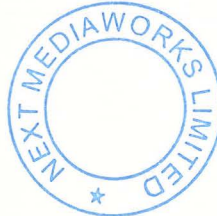
This information is also being uploaded on the website of the Company i.e. www.nextmediaworks.com.

You are hereby requested to take the above information on record.

Thanking you,

Yours faithfully,
For **Next Mediaworks Limited**


Amit Madaan
(Chief Financial Officer)



Encl.: As above

Limited Review Report on unaudited consolidated financial results of Next Mediaworks Limited for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Next Mediaworks Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Next Mediaworks Limited (hereinafter referred to as "the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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, and other accounting principles generally accepted in India and in compliance with Regulation 33 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 Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. 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.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a. Parent Company - Next Mediaworks Limited
 - b. Subsidiary Company - Next Radio Limited

Limited Review Report (Continued)

Next Mediaworks Limited

5. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R and Associates**

Chartered Accountants

Firm's Registration No.:128901W



David Jones

Partner

Gurugram

03 November 2023

Membership No.: 098113

UDIN:23098113BGYZZC2060



Regd Office: Unit 701 A, 7th Floor, Tower-2, Indiabulls Finance Centre, Senapati Bapat Marg, Elphinstone Road, Mumbai – 400 013
 Email ID : cs@nextmediaworks.com Website : www.nextmediaworks.com
 CIN: L22100MH1981PLC024052 Tel No: 022-44104104

Statement of unaudited consolidated financial results for the quarter and six months ended September 30, 2023							(INR in Lacs except per share data)
Sr. No.	Particulars	Consolidated					Year ended March 31, 2023 (Audited)
		Quarter ended			Six months ended		
		September 30, 2023 (Unaudited)	June 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	
1	Income						
	a) Revenue from operations	809	897	789	1,706	1,587	3,625
	b) Other income	104	95	117	199	210	462
	Total income	913	992	906	1,905	1,797	4,087
2	Expenses						
	a) Radio license fees	352	347	348	699	695	1,390
	b) Employee benefit expenses	208	227	177	435	411	863
	c) Finance costs	527	500	468	1,027	917	1,862
	d) Depreciation and amortisation expense	223	220	235	443	460	887
	e) Other expenses	323	378	376	701	642	1,518
	Total Expenses	1,633	1,672	1,604	3,305	3,125	6,520
3	Loss before exceptional items and tax (1-2)	(720)	(680)	(698)	(1,400)	(1,328)	(2,433)
4	Earnings before finance cost, depreciation, amortisation expenses (EBITDA) and exceptional items (3+2c+2d)	30	40	5	70	49	316
5	Exceptional Items (net loss) (refer note 9)	(436)	-	-	(436)	-	-
6	Loss before tax (3+5)	(1,156)	(680)	(698)	(1,836)	(1,328)	(2,433)
7	Tax expense						
	Current tax expense/(credit)	-	-	(3)	-	(3)	4
	Deferred Tax	-	-	-	-	-	-
	Total tax expense/(credit)	-	-	(3)	-	(3)	4
8	Loss after tax for the period (6-7)	(1,156)	(680)	(695)	(1,836)	(1,325)	(2,437)
	a) Attributable to owners of the equity	(647)	(403)	(391)	(1,050)	(746)	(1,415)
	b) Non- Controlling Interest	(509)	(277)	(304)	(786)	(579)	(1,022)
9	Other Comprehensive Income (OCI) net of taxes <i>Items that will not to be reclassified subsequently to profit or loss</i>						
	(a) Remeasurement of defined benefit plans	12	(4)	(7)	8	(1)	(17)
	i) Attributable to owners of the equity *	6	(2)	(4)	4	(1)	(9)
	ii) Non- Controlling Interest *	6	(2)	(3)	4	-	(8)
10	Total Comprehensive loss for the period (8+9)	(1,144)	(684)	(702)	(1,828)	(1,326)	(2,454)
	a) Attributable to owners of the equity	(641)	(405)	(395)	(1,046)	(747)	(1,424)
	b) Non- Controlling Interest	(503)	(279)	(307)	(782)	(579)	(1,030)
11	Paid up Equity Share Capital (Face value INR 10 per share)	6,689	6,689	6,689	6,689	6,689	6,689
12	Other equity excluding Revaluation Reserve as per audited balance sheet						(13,264)
13	Loss Per Share (of INR 10 each) Basic and Diluted	Not Annualised (0.97)	Not Annualised (0.60)	Not Annualised (0.58)	Not Annualised (1.57)	Not Annualised (1.12)	(2.12)

* INR less than 50,000/- has been rounded off to Nil.

Notes:

- 1 Financial results of the following subsidiary has been consolidated with the financial results of Next Media Works Limited ("the Company"), hereinafter referred to as "The Group":
Next Radio Limited
- 2 The above un-audited consolidated financial results for the quarter and six months ended September 30, 2023 were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at their respective meetings held on November 3, 2023. The Statutory Auditors of the Company have conducted "Limited Review" of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, "SEBI (LODR)" as amended and have issued an unmodified review opinion.
- 3 The consolidated financial results have been prepared in accordance with the Indian Accounting Standards ('Ind-AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 4 The Group is engaged mainly into the business of radio broadcast and entertainment and there are no other reportable segments as per Ind AS 108 on Operating Segments.
- 5 The Group has incurred losses in the current and previous period, also the net worth of the Group is eroded as at September 30, 2023. However, the Group's current assets exceed the current liabilities as at September 30, 2023. The Group has obtained a letter of support from the Holding Company in order to meet the entire shortfall in its fund requirements, to meet out all the obligations and operational requirements. Further, the Group believes that obligations falling due beyond one year from the reporting date can also be met from various internal and external sources, in the ordinary course of business. There are no external borrowings due to banks / financial institutions as at September 30, 2023. In view of the above, the use of going concern assumption has been considered appropriate in preparation of these consolidated financial results.
- 6 The standalone financial results of the Company for the quarter and six month ended September 30, 2023 have been filed with BSE and NSE and are also available on Company's website "www.nextmediaworks.com". The key standalone financial information for the quarter and six months ended September 30, 2023 are as under:

(INR in Lacs)

Particulars	Standalone					
	Quarter ended			Six months ended		Year ended
	September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from Operations	-	-	-	-	-	-
(Loss) Before Tax	(885)	(111)	(69)	(996)	(133)	(1,724)
(Loss) After Tax	(885)	(111)	(69)	(996)	(133)	(1,731)
Total Comprehensive (loss)	(885)	(111)	(69)	(996)	(133)	(1,731)

- 7 On the basis of the last audited Financial Statements for the year ended 31 March 2023, the Company meets the Core Investment Company (CIC) Criteria for classification as CIC in terms of the Master Direction - Core Investment Companies (Reserve Bank) Directions, 2016, as amended ('Regulations') issued by the Reserve Bank of India ('RBI') but is exempted from registration with RBI being not a Systemically Important Core Investment Company (SI-CIC).
- 8 The certificate of CEO and CFO pursuant to Regulation 33 of SEBI (LODR), in respect of the above results has been placed before the Board of Directors.
- 9 During the half year ended September 30, 2023, Exceptional Item represents net impairment of INR 436 Lacs towards impairment of Intangible Assets. The same has been made on account of recoverable amount lower than the carrying amount.

10 Consolidated Balance sheet as at:

(INR in Lacs)

Particulars	As at	As at
	September 30, 2023	March 31, 2023
	(Unaudited)	(Audited)
I ASSETS		
1) Non current assets		
a) Property, plant and equipment	437	453
b) Capital work in progress	1	-
c) Right-of- use assets	1,418	1,518
d) Intangible assets	3,602	4,350
e) Financial assets		
i) Other financial assets	153	146
f) Income tax assets (net)	307	237
g) Other non-current assets	89	37
Total Non-current assets	6,007	6,741
2) Current assets		
a) Financial assets		
i) Investments	265	-
ii) Trade receivables	1,348	1,467
iii) Cash and cash equivalents	225	344
iv) Bank balances other than (iii) above	65	65
v) Other financial assets	133	143
b) Other current assets	425	437
Total current assets	2,461	2,456
TOTAL ASSETS	8,468	9,197
II EQUITY AND LIABILITIES		
1) Equity		
a) Equity share capital	6,689	6,689
b) Other equity	(14,310)	(13,264)
Equity attributable to equity holders of parent company	(7,621)	(6,575)
c) Non controlling interest	(4,776)	(3,994)
Total equity	(12,397)	(10,569)
2) Liabilities		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	14,456	14,031
ii) Lease liabilities	1,577	1,686
iii) Other financial liabilities	3,770	2,916
b) Provisions	25	46
Total non-current liabilities	19,828	18,679
Current liabilities		
a) Financial liabilities		
i) Lease liabilities	89	119
ii) Trade payables	500	554
iii) Other financial liabilities	92	135
b) Contract liabilities	298	217
c) Other current liabilities	42	38
d) Provisions	16	24
Total current liabilities	1,037	1,087
TOTAL Liabilities	20,865	19,766
TOTAL EQUITY AND LIABILITIES	8,468	9,197



11. Consolidated Cash Flow Statement for the period ended September 30, 2023 is given below :

Particulars	(INR in Lacs)	
	September 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)
Cash flows from operating activities:		
Loss before tax	(1,836)	(1,328)
Adjustments for :		
Depreciation and amortisation	443	460
Bad debts (recovery)/expense (net)	3	(17)
Finance costs	1,013	903
Finance income from investment and other interest received	(11)	(10)
Rental income	(6)	(3)
Profit on property, plant and equipment sold/discarded (Net)	(2)	-
Net Impairment of Intangibles (exceptional item)	436	-
Liabilities no longer required written back	(26)	(25)
Cash from/ (used in) operating activities before changes in operating assets and liabilities	14	(20)
Changes in operating assets and liabilities:		
Decrease/ (Increase) in trade and other receivables	116	(22)
Decrease/ (Increase) in Current and Non Current Financial Assets and Other Current and Non Current Assets	(30)	179
Decrease in trade payables, other current and non-current financial liabilities and current and non-current provisions	(10)	(316)
Cash from/ (used in) operations	90	(179)
Income taxes paid (net)	(70)	(39)
Net cash from/ (used in) operating activities (A)	20	(218)
Cash flows from investing activities:		
Purchase of property, plant and equipment	(14)	(4)
Sale of property, plant and equipment	2	-
Rental income	6	3
Purchase of Investment	(320)	(536)
Proceeds from Sale of Investment	60	985
Deposits made (Net)	-	(2)
Interest received	-	4
Net cash from/ (used in) investing activities (B)	(266)	450
Cash flows from financing activities:		
Proceeds from borrowings	425	-
Repayment of lease liability	(139)	(155)
Interest paid	(159)	(83)
Net cash flows from/ (used in) financing activities (C)	127	(238)
Net Decrease in cash and cash equivalents (D= A+B+C)	(119)	(6)
Cash and cash equivalents at the beginning of the period (E)	344	334
Cash and cash equivalents at period end (D+E)	225	328

Particulars	September 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)
Components of cash & cash equivalents as at end of the period		
Balances with banks		
-in current accounts	225	328
Cash and cash equivalents as per Cash Flow Statement	225	328

For and on behalf of the Board of Directors


Praveen Someshwar
 Chairman
 DIN: 01802656

Place: Gurugram
Date: November 03, 2023



Limited Review Report on unaudited standalone financial results of Next Mediaworks Limited for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Next Mediaworks Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Next Mediaworks Limited (hereinafter referred to as "the Company") for the quarter ended 30 September 2023 and year to date results for the period from 1 April 2023 to 30 September 2023 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by its 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R and Associates**

Chartered Accountants

Firm's Registration No.:128901W



David Jones

Partner

Gurugram

03 November 2023

Membership No.: 098113

UDIN:23098113BGYZZB6270

Principal Office:

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center,
Western Express Highway, Goregaon (East), Mumbai - 400063



Regd Office: Unit 701 A, 7th Floor, Tower-2, Indiabulls Finance Centre, Senapati Bapat Marg, Elphinstone Road, Mumbai – 400 013
 Email ID : investor.communication@radioone.in Website : www.nextmediaworks.com
 CIN: L22100MH1981PLC024052 Tel No: 022-44104104

Statement of unaudited standalone financial results for the quarter and six months ended September 30, 2023

(INR in Lacs except per share data)

Sr. No.	Particulars	Standalone					Year ended March 31, 2023 (Audited)
		Quarter ended			Six months ended		
		September 30, 2023 (Unaudited)	June 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2023 (Unaudited)	September 30, 2022 (Unaudited)	
1	Income						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other income	-	-	-	-	-	-
	Total income	-	-	-	-	-	-
2	Expenses						
	(a) Employee benefit expenses	5	7	6	12	13	24
	(b) Finance costs	91	85	40	176	82	227
	(c) Other expenses	12	19	23	31	38	76
	Total expenses	108	111	69	219	133	327
3	Loss before exceptional items and tax (1-2)	(108)	(111)	(69)	(219)	(133)	(327)
4	Loss before finance costs, depreciation, amortization expenses and tax (EBITDA) and exceptional items (3+2b)	(17)	(26)	(29)	(43)	(51)	(100)
5	Exceptional items (loss) (refer note 7)	(777)	-	-	(777)	-	(1,397)
6	Loss before tax (3+5)	(885)	(111)	(69)	(996)	(133)	(1,724)
7	Tax expense						
	Current Tax	-	-	-	-	-	7
	Deferred Tax	-	-	-	-	-	-
	Total tax expense	-	-	-	-	-	7
8	Net loss after tax for the period (6-7)	(885)	(111)	(69)	(996)	(133)	(1,731)
9	Other Comprehensive Income (OCI) net of taxes items that will not to be reclassified subsequently to profit or loss						
	Remeasurement of defined benefit plans*	-	-	-	-	-	-
10	Total Comprehensive loss for the period (8+9)	(885)	(111)	(69)	(996)	(133)	(1,731)
11	Paid up equity share capital (Face value INR 10 per share)	6,689	6,689	6,689	6,689	6,689	6,689
12	Other equity excluding Revaluation Reserves as per audited balance sheet						(8,267)
13	Loss Per Share (of INR 10 each)	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	
	Basic and Diluted	(1.32)	(0.17)	(0.10)	(1.49)	(0.20)	(2.59)

* INR less than 50,000/- has been rounded off to Nil.

Notes:

- 1 The above un-audited standalone financial results for the quarter and six months ended September 30, 2023 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 3, 2023. The Statutory Auditors of Next Mediaworks Limited ('the Company') have conducted "Limited Review" of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI (LODR)') as amended and have issued an unmodified review opinion.
- 2 The standalone financial results have been prepared in accordance with the Indian Accounting Standards ('Ind-AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 3 The Company through its subsidiary Next Radio Limited is engaged mainly into the business of radio broadcast and entertainment and there are no other reportable segments as per Ind AS 108 on Operating Segments.
- 4 On the basis of the last audited Financial Statements for the year ended March 31, 2023 the Company meets the Core Investment Company (CIC) Criteria for classification as CIC in terms of the Master Direction - Core Investment Companies (Reserve Bank) Directions, 2016, as amended ('Regulations') issued by the Reserve Bank of India ('RBI') but is exempted from registration with RBI being not a Systemically Important Core Investment Company (SI-CIC).
- 5 The Company has incurred losses in the current and previous period, also the net worth of the Company is eroded as at September 30, 2023. Further, the Company's current liabilities exceed current assets as at September 30, 2023. The Company believes its current assets (financial and non-financial) as at September 30, 2023 will enable it to meet its known future obligations due in next year from the reporting date, in the ordinary course of business. Further, the Company has received a letter of support from its Holding Company, where in the holding company has agreed to provide financial support to the Company. In view of the above, use of going concern assumption has been considered appropriate in preparation of these standalone financial results.
- 6 The certificate of CEO and CFO pursuant to Regulation 33 of SEBI (LODR), in respect of the above results has been placed before the Board of Directors.
- 7 During the half year ended September 30, 2023, Exceptional Item represents impairment of INR 777 Lacs towards impairment of investment in subsidiary. The same has been made on account of recoverable amount lower than the carrying amount.



8. Standalone Balance sheet as at

(INR in Lacs)

	As at September 30, 2023	As at March 31, 2023
	(Unaudited)	(Audited)
I ASSETS		
1) Non current assets		
a) Investment in subsidiary	-	777
b) Income tax assets	147	147
c) Other non-current assets	52	-
Total Non-current assets	199	924
2) Current assets		
a) Financial assets		
i) Cash and cash equivalents	9	4
ii) Other financial assets *	-	-
b) Other current assets	7	48
Total current assets	16	52
TOTAL ASSETS	215	976
II EQUITY AND LIABILITIES		
1) Equity		
a) Equity share capital	6,689	6,689
b) Other equity	(9,263)	(8,267)
Total equity	(2,574)	(1,578)
2) Liabilities		
Non-current liabilities		
a) Financial Liabilities		
i) Borrowings	2,480	2,396
ii) Other financial liabilities	274	116
b) Provisions*	1	-
Total non-current liabilities	2,755	2,512
Current liabilities		
a) Financial liabilities		
i) Trade payables	28	35
ii) Other financial liabilities	3	3
b) Other current liabilities	3	4
c) Provisions*	-	-
Total current liabilities	34	42
Total liabilities	2,789	2,554
TOTAL EQUITY AND LIABILITIES	215	976

* INR less than 50,000/- has been rounded off to Nil.

9. Standalone Cash Flow Statement for the period ended September 30, 2023 is given below :

(INR in Lacs)

Particulars	September 30, 2023	September 30, 2022
	(Unaudited)	(Unaudited)
Cash flows from operating activities:		
(Loss) before tax	(996)	(133)
Adjustments for :		
Interest cost on borrowings	176	82
Impairment of investment in subsidiaries (exceptional item)	777	-
Cash used in operating activities before changes in operating assets and liabilities	(43)	(51)
Changes in operating assets and liabilities:		
Increase in Current and Non Current Financial Assets and Other Current and Non Current Assets	(11)	(12)
Decrease in trade payables, other current and non-current financial liabilities and current and non-current provisions	(7)	(2)
Cash used in operations	(61)	(65)
Income tax paid (net)	-	-
Net cash used in operating activities (A)	(61)	(65)
Cash flows from financing activities:		
Proceeds from borrowings	84	72
Interest paid	(18)	(8)
Net cash flows from financing activities (B)	66	64
Net Increase/(Decrease) in cash and cash equivalents (C= A+B)	5	(1)
Cash and cash equivalents at the beginning of the period (D)	4	13
Cash and cash equivalents at period end (C+D)	9	12

Particulars	September 30, 2023	September 30, 2022
	(Unaudited)	(Unaudited)
Components of cash & cash equivalents as at end of the period		
Balances with banks		
-in current accounts	9	12
Cash and cash equivalents as per Cash flow Statement	9	12

For and on behalf of the Board of Directors

Place: Gurugram
Date: November 3, 2023


Praveen Someshwar
Chairman
DIN: 01802656

