

Date: 14.11.2022

To,  
BSE Limited  
Department of Corporate Filings,  
PhirozeJeejeebhoy Towers, Dalal Street,  
Mumbai - 400 001

Sub: Submission of the following documents for the quarter & half year ended 30<sup>th</sup> September, 2022 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015

Ref: Cinerad Communications Limited (Scrip Code: 530457)

Dear Sir / Madam,

With reference to above, please find enclosed herewith the following documents in compliance with SEBI (LODR) Regulations, 2015:

1. **Approved Un-audited Standalone Financial Results** for the quarter & half Year ended 30<sup>th</sup> September, 2022 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.
2. **Limited Review Report** by the Statutory Auditors on Un-audited Standalone Financial Results for the quarter & half year ended on 30<sup>th</sup> September, 2022 as required under Regulation 33 of the SEBI (LODR) Regulation, 2015.

Please acknowledge the receipt.

Thanking You,

Yours Faithfully,  
**For Cinerad Communications Limited**

**Pradeep Kumar Daga**  
**Director**  
**DIN : 00080515**

Encl.: As above



**R. K. KANKARIA & CO.**  
*Chartered Accountants*

33, BRABOURNE ROAD, 3<sup>RD</sup> FLOOR,  
KOLKATA -700 001  
Phone: 2242-5812, 9836121421 (O)  
E-mail: [rajesh.kankaria@gmail.com](mailto:rajesh.kankaria@gmail.com)

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF  
CINERAD COMMUNICATIONS LIMITED**

1. We have reviewed the accompanying statement of Unaudited Financial Results of **CINERAD COMMUNICATION LIMITED** for the quarter ended September 30, 2022, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial reporting consists of making inquiries, primarily of the Company's personnel 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 thus provide less assurance than 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 Standards and other accounting policies generally accepted in India, has not disclosed the Information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For R. K. Kankaria & Co.**  
*Chartered Accountants*  
Firm Reg. No. : 321093E

**R. K. Kankaria**  
Partner  
M. No. 082796



**Place:** Kolkata  
**Dated:** 14-11-2022

**UDIN:** 22082796BDATHQ5462

**CINERAD COMMUNICATIONS LIMITED**  
**Subol Dutt Building, 13, Brabourne Road, Kolkata-700 001**  
**CIN: L92100WB1986PLC218825**

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022.**

**Part I**

(Rs. in Lakhs)

Particulars	Quarter Ended on			Half Year Ended on		Year Ended
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue From operations	0.000	0.000	0.000	0.000	0.000	0.000
II. Other Income	1.191	1.286	1.544	2.477	3.089	5.697
III. Total Income from operations (I + II)	1.191	1.286	1.544	2.477	3.089	5.697
IV. Expenses						
Cost of Materials Consumed	0.000	0.000	0.000	0.000	0.000	0.000
Purchase of Stock-in-Trade	0.000	0.000	0.000	0.000	0.000	0.000
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	0.000	0.000	0.000	0.000	0.000	0.000
Employee Benefit Expenses	1.650	1.650	1.650	3.300	3.300	6.600
Finance Costs	0.000	0.000	0.000	0.000	0.000	0.168
Depreciation and Amortisation Expenses	0.000	0.000	0.000	0.000	0.000	0.000
Other expenditure	0.810	4.781	1.300	5.591	4.957	6.685
Total Expenses (IV)	2.460	6.431	2.950	8.891	8.257	13.393
V. Profit/(loss) before exceptional items and tax (I-IV)	(1.269)	(5.145)	(1.406)	(6.414)	(5.168)	(7.696)
VI. Exceptional Items	0.000	0.000	0.000	0.000	0.000	0.000
VII. Profit/ (loss) before Tax (V-VI)	(1.269)	(5.145)	(1.406)	(6.414)	(5.168)	(7.696)
VIII. Tax expense :						
(1) Current tax	0.000	0.000	0.000	0.000	0.000	0.000
(2) Deferred tax	0.000	0.000	0.000	0.000	0.000	(0.171)
IX. Profit (Loss) for the period from continuing operations (VII-VIII)	(1.269)	(5.145)	(1.406)	(6.414)	(5.168)	(7.867)
X. Profit/(loss) from discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
XI. Tax expenses of discontinued operations	0.000	0.000	0.000	0.000	0.000	0.000
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.000	0.000	0.000	0.000	0.000	0.000
XIII. Profit/(loss) for the period (IX+XII)	(1.269)	(5.145)	(1.406)	(6.414)	(5.168)	(7.867)
XIV. Other Comprehensive Income						
A. (i) Items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
B. (i) Items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
(ii) Income tax relating to items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000	0.000	0.000
XV. Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period )	(1.269)	(5.145)	(1.406)	(6.414)	(5.168)	(7.867)
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	(0.024)	(0.099)	(0.027)	(0.123)	(0.099)	(0.151)
(2) Diluted	(0.024)	(0.099)	(0.027)	(0.123)	(0.099)	(0.151)
XVII. Earnings per equity share (for discontinued operation):						
(1) Basic	0.000	0.000	0.000	0.000	0.000	0.000
(2) Diluted	0.000	0.000	0.000	0.000	0.000	0.000
XVIII. Earning per equity share (for discontinued & continuing operation)						
(1) Basic	(0.024)	(0.099)	(0.027)	(0.123)	(0.099)	(0.151)
(2) Diluted	(0.024)	(0.099)	(0.027)	(0.123)	(0.099)	(0.151)
XIX. Paid-up Equity Share Capital	520.000	520.000	520.000	520.000	520.000	520.000
Face value of Equity Share Capital	10.000	10.000	10.000	10.000	10.000	10.000
XX. Other Equity (Reserves excluding Revaluation Reserves)	0.000	0.000	0.000	0.000	0.000	(397.454)

**Part II**

**Select Information for the Quarter and Half Year ended on 30th September, 2022**

Particulars	Quarter Ended on			Half Year Ended on		Year Ended
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>A. PARTICULARS OF SHAREHOLDING</b>						
<b>1 Public shareholdings</b>						
- No. of shares	2839729	2839729	2839729	2839729	2839729	2839729
- % of Shareholdings	54.61%	54.61%	54.61%	54.61%	54.61%	54.61%
<b>2 Promoters and promoter group shareholding</b>						
<b>a) Pledged/Encumbered</b>						
Number of shares	-	-	-			-
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-			-
Percentage of shares (as a % of the total share capital of the Company )	-	-	-			-
<b>b) Non-encumbered</b>						
Number of shares	2360271	2360271	2360271	2360271	2360271	2360271
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
Percentage of shares (as a % of the total share capital of the Company )	45.39%	45.39%	45.39%	45.39%	45.39%	45.39%





**UNAUDITED STANDALONE BALANCE SHEET**

(Rs. in Lakhs)

Particulars	As at 30-09-2022	As at 31-03-2022
	Unaudited	Audited
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
(a) Property, Plant and Equipment	0.000	0.000
(b) Capital work-in-progress	0.000	0.000
(c) Investment Property	0.000	0.000
(d) Goodwill	0.000	0.000
(e) Other Intangible assets	0.000	0.000
(f) Intangible assets under development	0.000	0.000
(g) Biological Assets other than bearer plants	0.000	0.000
(h) Financial Assets		
(i) Investments	0.000	0.000
(ii) Trade receivables	0.000	0.000
(iii) Loans	0.000	0.000
(i) Deferred tax assets (net)	0.440	0.440
(j) Other non-current assets	107.177	100.000
<b>Total Non-Current Assets :</b>	<b>107.617</b>	<b>100.440</b>
<b>CURRENT ASSETS</b>		
(a) Inventories	0.000	0.000
(b) Financial Assets		
(i) Investments	0.000	0.000
(ii) Trade receivables	0.000	0.000
(iii) Cash and cash equivalents	1.551	4.388
(iv) Bank balances other than (iii) above	0.000	0.000
(v) Loans	0.000	0.000
(vi) Others (to be specified)	0.000	0.000
(c) Current Tax Assets (Net)	0.000	0.000
(d) Other current assets	9.514	19.926
<b>Total Current Assets :</b>	<b>11.065</b>	<b>24.314</b>
<b>TOTAL ASSETS</b>	<b>118.683</b>	<b>124.754</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	520.000	520.000
(b) Other Equity	(403.868)	(397.454)
<b>Total Equity :</b>	<b>116.132</b>	<b>122.546</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	0.000	0.000
(ii) Trade payables	0.000	0.000
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	0.000	0.000
(b) Provisions	0.000	0.000
(c) Deferred tax liabilities (Net)	0.000	0.000
(d) Other non-current liabilities	0.000	0.000
<b>Total Non-Current Liabilities :</b>	<b>0.000</b>	<b>0.000</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	0.000	0.000
(ii) Trade payables	0.000	0.000
(iii) Other financial liabilities (other than those specified in item (b))	0.000	0.000
(b) Other current liabilities	2.550	2.208
(c) Provisions	0.000	0.000
(d) Current Tax Liabilities (Net)	0.000	0.000
<b>Total Current Liabilities :</b>	<b>2.550</b>	<b>2.208</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>118.683</b>	<b>124.754</b>



Statment of Changes in Equity for the period ended 30th September, 2022

(Rs. in Lakhs)

A. Equity Share Capital	30.09.2022	31.03.2022
Balance at the beginning of the reporting period	520.000	520.000



V. Page

# CINERAD COMMUNICATIONS LIMITED

(CIN : L92100WB1986PLC218825 )

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2022

	Particulars	As at 30.09.2022		As at 31.03.2022	
<b>A</b>	<b>Cash Flow From Operating Activities</b>				
	Net Profit Before Tax and Extraordinary Items		(6.414)		(7.700)
	<b>Adjustment For:</b>				
	Profit on sale of Mutual Fund	-	-	-	-
	Interest income	(2.477)	(2.477)	(5.700)	(5.700)
	Operating Profit Before Working Capital Changes		(8.891)		(13.400)
	<b>Changes in Working Capital</b>				
	Decrease/(Increase) in Loans	-	-	-	-
	Decrease/(Increase) in other Non Current Assets	(7.177)			
	Decrease/(Increase) in other Current Assets	10.412		(0.480)	
	(Decrease)/Increase in other Current Liabilities	0.342		0.530	
			3.577		0.050
	Cash Generated From Operating Activities		(5.314)		(13.350)
	Less: Income Tax paid/(refund)		-		-
	Net Cash From Operating Activities		<b>(5.314)</b>		<b>(13.350)</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>				
	Increase/ (Decrease) of Investments	-		5.000	
	Profit on sale of Mutual Fund/ Interest Income	2.477	2.477	5.700	10.700
			<b>2.477</b>		<b>10.700</b>
<b>C</b>	<b>Cash Flow From Financing Activities</b>				
			-	-	-
			-	-	-
	Net Increase/(Decrease) in Cash & Cash Equivalent		<b>(2.837)</b>		<b>(2.650)</b>
	Cash & Cash Equivalent At the Beginning of the Year		<b>4.390</b>		<b>7.040</b>
	<b>Cash &amp; Cash Equivalent at the End of the Year</b>		<b>1.551</b>		<b>4.390</b>
<b>NOTES</b>					
1	Cash Flow Statement has been prepared under the indirect method as set out in Ind AS -7 "Statement of Cash flows" issued by the Institute of Chartered Accountants of India.				
2	<b>Cash &amp; Cash Equivalents Comprise:</b>		<b>As at 30.09.2022</b>	<b>As at 31.03.2022</b>	
	Cash on Hand		1.409	1.420	
	Balance With Schedule Banks in current Account		0.142	2.970	
			<b>1.551</b>	<b>4.390</b>	

