

306, 3rd Floor, May Fair Gardens,
Banjara Hills, Road No. 12,
Hyderabad-500 034, (P) +91-40-35167744
E-mail: gradienteinfotd@gmail.com,
shareholder@gradientinfotainment.com
URL: www.gradientinfotainment.com
CIN NO.: L74300TG1992PLC014317



Date: 23-01-2023

To The Listing Department, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001. (BSE Scrip Code: 590126)	To The Listing Department, The Calcutta Stock Exchange Ltd, 7 Lyons Range, Dalhousie, Kolkata-700001, (CSE Scrip Code: 10032161)
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Subject: Outcome of the Board Meeting held on 23-01-2023

Dear Sir/Madam,

With reference to the subject cited, this is to inform the exchanges that the meeting of the Board of Directors of the Company held on **Monday, 23rd January, 2023 at 10.00 AM** at the Registered Office of the Company Situated at 306, 3rd Floor, May Fair Gardens, Banjara Hills, Road No. 12, Hyderabad - 500034, had considered and approved the following:

1. The un-audited (Standalone and Consolidated) Financial results of the Company for the Quarter ended December 31st, 2022. pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. **(Enclosed)**

The aforesaid Board Meeting commenced at 10:00 A.M. and concluded at 10:30 A.M

You are requested to take the same on record.

Thanking you

For **Gradiente Infotainment Limited**

Vimal Raj Mathur
Managing Director
(DIN-03138072)



GRADIENTE INFOTAINMENT LIMITED

#306, 3rd Floor, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad- 500034

CIN : L74300TG1992PLC014317

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER 2022

Rs (in Lakhs)

Sl. No.	Particulars	QUARTER ENDED			NINE MONTHS		Previous Year ended 31.03.2022 (Audited)
		Three months ended	Preceeding three months ended	Corresponding three months ended in previous year	Nine Months Ended	Corresponding Nine Months Ended in previous year	
		31.12.2022 (Un-Audited)	30.09.2022 (Un-Audited)	31.12.2021 (Un-Audited)	31.12.2022 (Un-Audited)	31.12.2021 (Un-Audited)	
	Income :						
1	(a) Revenue from operations	55.41	0.00	0.00	55.41	75.38	75.00
	(b) Other Income	0.00	0.00	0.00	0.00	0.00	0.01
	Total Income	55.41	0.00	0.00	55.41	75.38	75.01
	Expenses :						
2	a) Cost of Material Consumed	44.83	0.00	0.00	44.83	33.52	0.00
	b) Purchases of stock in trade	0.00	0.00	0.00	0.00	0.00	44.28
	c) Changes in inventories of finished goods Work-in-progress and stock-in-goods	-24.41	-28.09	0.00	-72.68	0.00	0.00
	d) Employee benefits expense	9.72	2.57	5.13	25.32	16.11	5.80
	e) Finance Cost	0.60	0.15	0.00	0.79	0.00	0.00
	f) Depreciation and amortisation expense	9.98	14.02	0.35	27.74	1.05	14.95
	g) Other Expenses	7.74	11.35	4.69	22.46	14.20	7.89
	Total Expenses	48.45	0.00	10.17	48.45	64.88	72.92
3	Profit/(Loss) before tax (1-2)	6.96	0.00	-10.17	6.96	10.50	2.09
4	Tax expenses						
	a) Current tax	0.00	0.00	0.00	0.00	0.00	0.52
	b) Deferred tax		0.00	0.00	0.00	0.00	0.00
5	Net profit/(loss) for the period (3+/-)4	6.96	0.00	-10.17	6.96	10.50	1.57
6	Other comprehensive income/ (loss)	0.00	0.00	0.00	0.00	0.00	0.00
	(i) Items that will not be reclassified to profit or loss - Remeasurements gain / floss] on defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
7	Total comprehensive income (5+6)	6.96	0.00	-10.17	6.96	10.50	1.57
8	Paid up Equity Share Capital (Face value of Rs,10 /- per share)	2251.74	2251.74	2251.74	2251.74	2251.74	2251.74
9	Reserves excluding Revaluation Reserve as per balance sheet at year end	0.00	0.00	0.00	0.00	0.00	0.00
10	Earnings Per Share(of Rs.10/- each) (not annualised)						
	a) Basic	0.03	0.00	-0.05	0.03	0.05	0.01
	b) diluted	0.03	0.00	-0.05	0.03	0.05	0.01

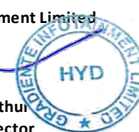
Notes :

- 1 The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on January 23, 2023. The financial results for the quarter and nine-months ended 31st December, 2022 have been subjected to limited review by the Company's Statutory Auditors, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended
- 3 Figures of previous year/ quarter have been re-grouped wherever necessary
- 4 The Company has only one operating segment as per the requirements of Ind AS 108 "Operating Segments".

Date : 23-01-2023
Place : Hyderabad

For Gradien Infotainment Limited

Vinod Raj Mathur
Managing Director
CIN : 03138072



Gradiente Infotainment Limited.

306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034

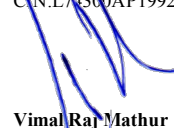
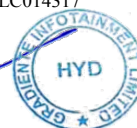
(CIN: L74300AP1992PLC014317)

STANDALONE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st December, 2022

Particulars		Note No.	For the year ended December 31, 2022	For the year ended March 31, 2022
A	CONTINUING OPERATIONS			
1	Revenue from operations	18.0	55.41	75.00
2	Fixed Charges Reimbursement		-	-
3	Other Income	19.0	0.00	0.01
4	Total Revenue (1+2+3)		55.41	75.01
5	Expenses			
	(a) Cost of materials consumed	20.0	44.83	31.24
	(b) Employee benefits expense	21.0	25.32	5.80
	Finance Cost		0.79	0.00
	(c) Depreciation and amortization expense	5.0	27.74	14.95
	(d) Other expenses	22.0	22.46	20.93
	(e) Trasferred to Capital Work In Progress		(72.68)	
	Total Expenses (5)		48.45	72.92
6	Profit/(Loss) Before Exceptional items and Tax (4-5)		6.96	2.09
7	Exceptional Items		0.00	0.00
8	Profit/(Loss) Before Tax (6-7)		6.96	2.09
9	Tax expense			
	(a) Current tax		0.00	0.52
	(b) Deferred tax		0.00	0.00
10	Profit/(Loss) for the year from continuing operations (8-9) (after tax)		6.96	1.56
B	DISCONTINUED OPERATIONS			
11	Profit/(Loss) from discontinued operations before tax		-	-
12	Less: Tax expense of discontinued operations		-	-
13	Profit/(Loss) from discontinued operations (11-12) (after tax)		-	-
14	Profit/(Loss) for the year (10+13)		6.96	1.56
15	Other comprehensive income (OCI)			
A	(i) Items that will not be reclassified to profit or loss		0.00	0.00
	-Remeasurements of the defined benefit plans			
	(ii) Tax on items that will not be reclassified to profit or loss		0.00	0.00
B	(i) Items that will be reclassified to profit or loss:		0.00	0.00
	-Deferred gains/(losses) on cash flow hedges			
	- Recycled to statement of profit & (loss) on closure of hedging arrangements			
	(ii) Tax on items that may be reclassified to profit or loss		0.00	0.00
	Items that may be reclassified subsequently to profit or loss		0.00	0.00
	Total other comprehensive income/(loss) for the year, net of tax		0.00	0.00
	Total comprehensive income/ (loss) (A+B)		0.00	0.00
16	Total comprehensive Income/(loss) for the year (14+15)		6.96	1.56
17	Profit/(Loss) for the year attributable to:			
	Owners of the Company		6.96	1.56
	Non-controlling Interests		0.00	0.00
	Other comprehensive Income/(loss) for the year attributable to:			
	Owners of the Company		0.00	0.00
	Non-controlling Interests		0.00	0.00
	Total comprehensive Income/(loss) for the year attributable to:			
	Owners of the Company		6.96	1.56
	Non-controlling Interests		0.00	0.00
	Earnings per share:			
	(a) Continuing Operations			
	(i) Basic		0.03	0.01
	(ii) Diluted		0.03	0.01
	(b) Discontinued Operations			
	(i) Basic		0.00	0.00
	(ii) Diluted		0.00	0.00
	(b) Total EPS (Continuing & Discontinued)			
	(i) Basic		0.03	0.01
	(ii) Diluted		0.03	0.01

The accompanying Significant accounting policies and notes form an integral part of the Standalone financial statements.

For and on behalf of Board
Gradiente Infotainment Limited
 CIN:L74300AP1992PLC014317

Place: Hyderabad
 Date: 23/01/2023

Vimal Raj Mathur
 Chairman & Managing Director

Gradiente Infotainment Limited.

306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034

(CIN: L74300AP1992PLC014317)

STANDALONE BALANCE SHEET AS AT 31st December, 2022

Particulars	Note No.	31 December 2022	31 March 2022
ASSETS			
Non-current assets			
(a) Property, plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	5.0	80.60	65.93
(ii) Intangible assets		-	-
(ii) Capital Work-In-progress		2,062.81	1,990.13
(iii) Intangible assets under development		-	-
(b) Financial assets			
(i) Investments	6.0	0.90	0.90
(ii) Other financial assets	7.0	50.33	48.33
(c) Other non - current assets	8.0	0.00	0.00
Total non-current assets		2,194.64	2,105.29
Current assets			
(a) Inventories			
(b) Financial assets			
(i) Trade receivables	9.0	727.40	662.14
(ii) Cash and cash equivalents	10.0	86.72	4.55
(c) Other current assets	8.0	860.37	834.86
Total current assets		1,674.48	1,501.55
Total assets		3,869.12	3,606.84
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	11.0	2,251.74	2,251.74
(b) Other Equity	12.0	(1,107.69)	(1,114.65)
Equity attributable to the owners of the Company		1,144.05	1,137.09
Non - controlling interests			
Total equity		1,144.05	1,137.09
Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13.0	947.79	620.80
(ii) Provisions	14.0	16.02	16.02
(iii) Deferred tax liabilities (net)	15.0	0.00	0.00
Total non-current liabilities		963.81	636.83
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13.0	68.49	2.57
(ii) Trade Payables	16.00	1,613.12	1,779.86
(b) Other current liabilities	17.00	72.62	43.48
(c) Provisions	14.0	7.02	7.02
		1,761.27	1,832.93
TOTAL		3,869.12	3,606.84

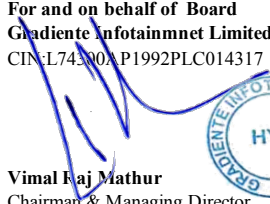

The accompanying Significant accounting policies and notes form an integral part of the Standalone financial statements.

For and on behalf of Board
 Gradiente Infotainment Limited
 CIN: L74300AP1992PLC014317



Place: Hyderabad
 Date: 23/01/2023

Vimal Raj Mathur
 Chairman & Managing Director

Gradiente Infotainment Limited.		
306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034		
(CIN: L74300AP1992PLC014317)		
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st December, 2022		
(Rs.in Lakhs)		
Particulars	31 December 2022	31 March 2022
Cash Flows from Operating Activities		
Net profit before tax	6.96	2.09
Adjustments for :		
Depreciation and amortization expense	27.74	14.95
Provision for doubtful debts/advances/ impairment		
Dividend Income		
Operating profit before working capital changes	34.70	17.04
Movements in Working Capital		
(Increase)/Decrease in Trade Receivables	(65.25)	148.69
(Increase)/Decrease in Other financial assets	(2.00)	0.00
(Increase)/Decrease in Inventories	0.00	0.00
(Increase)/Decrease in Other Current Assets	(25.50)	(814.48)
(Increase)/Decrease in Other Non Current Assets	0.00	0.00
Increase/(Decrease) in Provisions	0.00	(1.98)
Increase/(Decrease) in Borrowings	65.92	2.57
Increase/(Decrease) in Trade payables	(166.74)	610.72
Increase/(Decrease) in Other current liabilities	29.15	37.45
Cash generated from operations	(164.41)	(17.02)
Interest received on Deposits		
Direct Taxes Paid	0.00	(0.52)
	0.00	(0.52)
Net Cash from operating activities (A)	(129.72)	(0.51)
Cash flows from Investing Activities		
Investment in Subsidiary	-	(0.90)
Increase in Capital Work In Progress	(72.68)	(30.89)
Increase in Fixed Assets	(42.42)	0.00
Net Cash used in Investing Activities	(115.10)	(31.79)
Cash flows from/(used in) Financing Activities		
Proceeds from Long term borrowings	326.99	33.12
Repayment/(Proceeds) of/from Short-term borrowings		
Net Cash used in Financing Activities	326.99	33.12
Net Increase/(Decrease) in cash and cash equivalents	82.17	0.82
Cash and Cash equivalents at the beginning of the year	4.55	3.73
Cash and Cash equivalents at the ending of the year (Refer Note 5.0)	86.72	4.55
Notes :-		
1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard on "Cash Flow		
2. The accompanying notes are an integral part of the financial statements.		
The accompanying Significant accounting policies and notes form an integral part of the Standalone financial statements.		
Place: Hyderabad Date: 23/01/2023	For and on behalf of Board Gradiente Infotainment Limited CIN: L74300AP1992PLC014317  Vimal Raj Mathur Chairman & Managing Director 	

GRADIENTE INFOTAINMENT LIMITED

#306, 3rd Floor, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad- 500034

CIN : L74300TG1992PLC014317

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER 2022

Rs (in Lakhs)

Sl. No.	Particulars	QUARTER ENDED			NINE MONTHS		Previous Year ended 31.03.2022 (Audited)
		Three months ended	Preceeding three months ended	Corresponding three months ended in previous year	Nine Months Ended	Corresponding Nine Months Ended in previous year	
		31.12.2022 (Un-Audited)	30.09.2022 (Un-Audited)	31.12.2021 (Un-Audited)	31.12.2022 (Un-Audited)	31.12.2021 (Un-Audited)	
	Income :						
1	(a) Revenue from operations	57.16	7.67	0.00	70.86	75.38	75.71
	(b) Other Income	0.00	0.00	0.00	0.00	0.00	0.01
	Total Income	57.16	7.67	0.00	70.86	75.38	75.72
	Expenses :						
2	a) Cost of Material Consumed	45.50	0.48	0.00	49.72	33.52	31.73
	b) Purchases of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	c) Changes in inventories of finished goods Work-in-progress and stock-in-goods (Transfer to Capital Work In Progress)	-24.41	-28.09	0.00	-72.68	0.00	0.00
	d) Employee benefits expense	9.72	2.57	5.13	25.32	16.11	5.80
	e) Finance Cost	0.60	0.15	0.00	0.79	0.00	0.00
	f) Depreciation and amortisation expense	10.02	14.11	0.35	27.87	1.05	14.95
	g) Other Expenses	8.74	12.61	4.69	24.72	14.20	21.30
	Total Expenses	50.17	1.83	10.17	55.74	64.88	73.77
3	Profit/(Loss) before tax (1-2)	7.00	5.84	-10.17	15.13	10.50	1.95
	Tax expenses						
4	a) Current tax	0.00	0.00	0.00	0.00	0.00	0.52
	b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
5	Net profit/(loss) for the period (3+/-)4	7.00	5.84	-10.17	15.13	10.50	1.43
	Other comprehensive income/ (loss)	0.00	0.00	0.00	0.00	0.00	0.00
6	(i) Items that will not be reclassified to profit or loss - Remeasurements gain / floss] on defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
7	Total comprehensive income (5+6)	7.00	5.84	-10.17	15.13	10.50	1.43
8	Paid up Equity Share Capital (Face value of Rs,10 /- per share)	2251.74	2251.74	2251.74	2251.74	2251.74	2251.74
9	Reserves excluding Revaluation Reserve as per balance sheet at year end	0.00	0.00	0.00	0.00	0.00	0.00
10	Earnings Per Share(of Rs.10/- each) (not annualised)						
	a) Basic	0.03	0.03	-0.05	0.07	0.05	0.01
	b) diluted	0.03	0.03	-0.05	0.07	0.05	0.01

Notes :

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on January 23, 2023.
- The financial results for the quarter and nine-months ended 31st December, 2022 have been subjected to limited review by the Company's Statutory Auditors, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended.
- Figures of previous year/ quarter have been re-grouped wherever necessary.
- The Company has only one operating segment as per the requirements of Ind AS 108 "Operating Segments".
Date : 23-01-2023
Place : Hyderabad

For Gradiante Infotainment Limited

Vimal Raj Mathur
Managing Director
Din : 03138072



Gradiente Infotainment Limited.

306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034

(CIN: L74300AP1992PLC014317)

CONSOLIDATED PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st December, 2022

Particulars		Note No.	For the year ended December 31, 2022	For the year ended March 31, 2022
A	CONTINUING OPERATIONS			
1	Revenue from operations	18.0	70.86	75.71
2	Fixed Charges Reimbursement		-	-
3	Other Income	19.0	-	0.01
4	Total Revenue (1+2+3)		70.86	75.72
5	Expenses			
	(a) Cost of materials consumed	20.0	49.72	31.73
	(b) Employee benefits expense	21.0	25.32	5.80
	Finance Cost		0.79	0.00
	(c) Depreciation and amortization expense	5.0	27.87	14.95
	(d) Other expenses	22.0	24.72	21.30
	(e) Transferred to Capital Work In Progress		(72.68)	
	Total Expenses (5)		55.74	73.77
6	Profit/(Loss) Before Exceptional items and Tax (4-5)		15.13	1.95
7	Exceptional Items		0.00	0.00
8	Profit/(Loss) Before Tax (6-7)		15.13	1.95
9	Tax expense			
	(a) Current tax		0.00	0.52
	(b) Deferred tax		0.00	0.00
10	Profit/(Loss) for the year from continuing operations (8-9) (after tax)		15.13	1.42
B	DISCONTINUED OPERATIONS			
11	Profit/(Loss) from discontinued operations before tax		-	-
12	Less: Tax expense of discontinued operations		-	-
13	Profit/(Loss) from discontinued operations (11-12) (after tax)		-	-
14	Profit/(Loss) for the year (10+13)		15.13	1.42
15	Other comprehensive income (OCI)			
A	(i) Items that will not be reclassified to profit or loss		0.00	0.00
	-Remeasurements of the defined benefit plans			
	(ii) Tax on items that will not be reclassified to profit or loss		0.00	0.00
B	(i) Items that will be reclassified to profit or loss:		0.00	0.00
	-Deferred gains/(losses) on cash flow hedges			
	- Recycled to statement of profit & (loss) on closure of hedging arrangements			
	(ii) Tax on items that may be reclassified to profit or loss		0.00	0.00
	Items that may be reclassified subsequently to profit or loss		0.00	0.00
	Total other comprehensive income/(loss) for the year, net of tax		0.00	0.00
	Total comprehensive income/ (loss) (A+B)		0.00	0.00
16	Total comprehensive Income/(loss) for the year (14+15)		15.13	1.42
17	Profit/(Loss) for the year attributable to:			
	Owners of the Company		15.13	1.42
	Non-controlling Interests		0.00	0.00
	Other comprehensive Income/(loss) for the year attributable to:			
	Owners of the Company		0.00	0.00
	Non-controlling Interests		0.00	0.00
	Total comprehensive Income/(loss) for the year attributable to:			
	Owners of the Company		15.13	1.42
	Non-controlling Interests		0.00	0.00
	Earnings per share:			
	(a) Continuing Operations			
	(i) Basic		0.07	0.01
	(ii) Diluted		0.07	0.01
	(b) Discontinued Operations			
	(i) Basic		0.00	0.00
	(ii) Diluted		0.00	0.00
	(b) Total EPS (Continuing & Discontinued)			
	(i) Basic		0.07	0.01
	(ii) Diluted		0.07	0.01

The accompanying Significant accounting policies and notes form an integral part of the Standalone financial statements.

For and on behalf of Board
Gradiente Infotainment Limited
CIN:L74300AP1992PLC014317



Place: Hyderabad
Date: 23/01/2023

Vimal Raj Mathur
Chairman & Managing Director

Gradiente Infotainment Limited.

306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034
(CIN: L74300AP1992PLC014317)

CONSOLIDATED BALANCE SHEET AS AT 31st December, 2022

Particulars	Note No.	31 December 2022	31 March 2022
ASSETS			
Non-current assets			
(a) Property, plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	5.0	80.76	65.93
(ii) Intangible assets		-	-
(ii) Capital Work-In-progress		2,062.81	1,990.13
(iii) Intangible assets under development		-	-
(b) Financial assets			
(i) Investments	6.0	0.00	0.00
(ii) Other financial assets	7.0	50.33	48.33
(c) Other non - current assets	8.0	0.00	0.00
Total non-current assets		2,193.90	2,104.39
Current assets			
(a) Inventories			
(b) Financial assets			
(i) Trade receivables	9.0	739.37	662.14
(ii) Cash and cash equivalents	10.0	87.29	5.35
(c) Other current assets	8.0	862.31	834.96
Total current assets		1,688.97	1,502.45
Total assets		3,882.87	3,606.84
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	11.0	2,251.74	2,251.74
(b) Other Equity	12.0	(1,099.56)	(1,114.69)
Equity attributable to the owners of the Company		1,152.18	1,137.05
Non - controlling interests			
Total equity		1,152.18	1,137.05
Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13.0	947.79	620.80
(ii) Provisions	14.0	16.02	16.02
(iii) Deferred tax liabilities (net)	15.0	0.00	0.00
Total non-current liabilities		963.81	636.83
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13.0	68.49	2.57
(ii) Trade Payables	16.00	1,616.92	1,779.89
(b) Other current liabilities	17.00	74.45	43.48
(c) Provisions	14.0	7.02	7.02
		1,766.88	1,832.96
TOTAL		3,882.87	3,606.84

The accompanying Significant accounting policies and notes form an integral part of the Standalone financial statements.

For and on behalf of Board
Gradiente Infotainment Limited
CIN:L74300AP1992PLC014317



Place: Hyderabad
Date: 23/01/2023

Vimal Raj Mathur
Chairman & Managing Director

Gradiente Infotainment Limited.
306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034
(CIN: L74300AP1992PLC014317)
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st December, 2022

(Rs.in Lakhs)

Particulars	31 December 2022	31 March 2022
Cash Flows from Operating Activities		
Net profit before tax	15.13	1.95
Adjustments for :		
Depreciation and amortization expense	27.87	14.95
Provision for doubtful debts/advances/ impairment		
Dividend Income		
Operating profit before working capital changes	43.00	16.90
Movements in Working Capital		
(Increase)/Decrease in Trade Receivables	(77.23)	148.69
(Increase)/Decrease in Other financial assets	(2.00)	0.00
(Increase)/Decrease in Inventories	0.00	0.00
(Increase)/Decrease in Other Current Assets	(27.35)	(814.58)
(Increase)/Decrease in Other Non Current Assets	0.00	0.00
Increase/(Decrease) in Provisions	0.00	(1.98)
Increase/(Decrease) in Borrowings	65.92	2.57
Increase/(Decrease) in Trade payables	(162.97)	610.75
Increase/(Decrease) in Other current liabilities	30.97	37.45
Cash generated from operations	(172.66)	(17.10)
Interest received on Deposits		
Direct Taxes Paid	0.00	(0.52)
	0.00	(0.52)
Net Cash from operating activities (A)	(129.66)	(0.72)
Cash flows from Investing Activities		
Investment in Subsidiary / Increase in Subsidiary Share Capital	-	0.10
Increase in Capital Work In Progress	(72.68)	(30.89)
Increase in Fixed Assets	(42.71)	0.00
Net Cash used in Investing Activities	(115.39)	(30.79)
Cash flows from/(used in) Financing Activities		
Proceeds from Long term borrowings	326.99	33.12
Repayment/(Proceeds) of/from Short-term borrowings		
Net Cash used in Financing Activities	326.99	33.13
Net Increase/(Decrease) in cash and cash equivalents	81.94	1.62
Cash and Cash equivalents at the beginning of the year	5.35	3.73
Cash and Cash equivalents at the ending of the year (Refer Note 5.0)	87.29	5.35

Notes :-

- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard on "Cash Flow"
- The accompanying notes are an integral part of the financial statements.

The accompanying Significant accounting policies and notes form an integral part of the Standalone financial statements.

For and on behalf of Board
Gradiente Infotainment Limited
CIN: L74300AP1992PLC014317

Vimal Raj Mathur
Chairman & Managing Director



Place: Hyderabad
Date: 23/01/2023