

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



Date: 14-11-2022

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 14-11-2022**

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, 14<sup>th</sup> November, 2022 at 4:00 PM** 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 and half year ended September 30, 2022. pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. **(Enclosed)**

We further inform that the other agenda item pertaining to raising of funds by a way of issue of equity shares or any other security through preferential allotment is deferred to the next Board Meeting. The date of the next Board Meeting will be intimated to Stock exchange in due course.

The aforesaid Board Meeting commenced at 04:00 P.M. and concluded at 06:00 P.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 30th SEPTEMBER 2022

Rs (in Lakhs)

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		Previous Year ended
		Three months ended	Preceding three months ended	Corresponding three months ended in previous year	Half Year Ended	Corresponding Half Year Ended in previous year	
		30.09.2022 (Un-Audited)	30.06.2022 (Un-Audited)	30.09.2021 (Un-Audited)	30.09.2022 (Un-Audited)	30.09.2021 (Un-Audited)	
	<b>Income :</b>						
1	(a) Revenue from operations	0.00	0.00	0.00	0.00	75.38	75.00
	(b) Other Income	0.00	0.08	0.00	0.08	0.00	0.01
	Total Income	0.00	0.08	0.00	0.08	75.38	75.01
	<b>Expenses :</b>						
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00	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	-28.09	-20.18	0.00	-48.27	0.00	0.00
2	d) Employee benefits expense	2.57	13.03	5.13	15.60	10.98	5.80
	e) Finance Cost	0.15	0.04	0.00	0.19	0.00	0.00
	f) Depreciation and amortisation expense	14.02	3.74	0.35	17.76	0.70	14.95
	g) Other Expenses	11.35	3.37	6.42	14.72	9.51	7.89
	Total Expenses	0.00	0.00	11.90	0.00	54.71	72.92
3	Profit/(Loss) before tax (1-2)	0.00	0.08	-11.90	0.08	20.67	2.09
	Tax expenses						
4	a) Current tax	0.00	0.00	0.00	0.00	1.23	0.52
	b) Deferred tax					0.00	0.00
5	Net profit/(loss) for the period (3+/-)4	0.00	0.08	-11.90	0.08	19.44	1.57
	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)	0.00	0.08	-11.90	0.08	19.44	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	0.00	0.01	-0.05	0.01	0.09	0.01
	b) diluted	0.00	0.01	-0.05	0.01	0.09	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 November 14, 2022. The financial results for the quarter and half year ended 30th September, 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".

For GRADIENTE INFOTAINMENT LIMITED

Date : 14-11-2022  
Place : Hyderabad



Vimal Raj Mathur  
Managing Director  
DIN : 03138072



Gradiente Infotainment Limited.			
306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034			
(CIN: L74300TG1992PLC014317)			
STANDALONE BALANCE SHEET AS AT 30th September, 2022			
(Rs.in Lakhs)			
Particulars	Note No.	30 September 2022	31 March 2022
<b>ASSETS</b>			
<b>Non-current assets</b>			
<b>(a) Property, plant and Equipment and Intangible Assets</b>			
(i) Property, Plant and Equipment	5.0	48.17	65.93
(ii) Intangible assets		-	-
(ii) Capital Work-In-progress		2,038.40	1,990.13
(iii) Intangible assets under development		-	-
<b>(b) Financial assets</b>			
(i) Investments	6.0	0.90	0.90
(ii) Other financial assets	7.0	50.33	48.33
<b>(c) Other non - current assets</b>			
	8.0	0.00	0.00
<b>Total non-current assets</b>		<b>2,137.80</b>	<b>2,105.29</b>
<b>Current assets</b>			
<b>(a) Inventories</b>			
<b>(b) Financial assets</b>			
(i) Trade receivables	9.0	662.14	662.14
(ii) Cash and cash equivalents	10.0	43.91	4.55
<b>(c) Other current assets</b>			
	8.0	848.79	834.86
<b>Total current assets</b>		<b>1,554.85</b>	<b>1,501.55</b>
<b>Total assets</b>		<b>3,692.65</b>	<b>3,606.84</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	11.0	2,251.74	2,251.74
(b) Other Equity	12.0	-1,114.57	-1,114.65
<b>Equity attributable to the owners of the Company</b>		<b>1,137.17</b>	<b>1,137.09</b>
Non - controlling interests		1,137.17	1,137.09
<b>Total equity</b>		<b>1,137.17</b>	<b>1,137.09</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings	13.0	692.40	620.80
(ii) Provisions	14.0	16.02	16.02
(iii) Deferred tax liabilities (net)	15.0	0.00	0.00
<b>Total non-current liabilities</b>		<b>708.42</b>	<b>636.83</b>
<b>Current liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings	13.0	23.67	2.57
(ii) Trade Payables	16.00	1,758.69	1,779.86
<b>(b) Other current liabilities</b>			
(c) Provisions	17.00	57.68	43.48
	14.0	7.02	7.02
		<b>1,847.06</b>	<b>1,832.93</b>
<b>TOTAL</b>		<b>3,692.65</b>	<b>3,606.84</b>

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

As per our report of even date

For and on behalf of Board  
Gradiente Infotainment Limited  
CIN: L74300TG1992PLC014317

Vimal Raj Mathur  
Managing Director  
DIN:03138072

Place: Hyderabad  
Date:14/11/2022





**Gradiente Infotainment Limited.**  
306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034  
(CIN: L74300TG1992PLC014317)  
**STANDALONE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 30th September, 2022**  
(Rs.in Lakhs)

Particulars		Note No.	30 September 2022	31 March 2022
<b>A</b>	<b>CONTINUING OPERATIONS</b>			
1	Revenue from operations	18.0	-	75.00
2	Fixed Charges Reimbursement		-	-
3	Other Income	19.0	0.08	0.01
4	<b>Total Revenue (1+2+3)</b>		<b>0.08</b>	<b>75.01</b>
5	<b>Expenses</b>			
	(a) Cost of materials consumed	20.0	0.00	31.24
	(b) Employee benefits expense	21.0	15.60	5.80
	Finance Cost		0.19	0.00
	(c) Depreciation and amortization expense	5.0	17.76	14.95
	(d) Other expenses	22.0	14.72	20.93
	(e) Transferred to Capital Work In Progress		-48.27	
	<b>Total Expenses (5)</b>		<b>-0.00</b>	<b>72.92</b>
6	<b>Profit/(Loss) Before Exceptional items and Tax (4-5)</b>		<b>0.08</b>	<b>2.09</b>
7	<b>Exceptional Items</b>		0.00	0.00
8	<b>Profit/(Loss) Before Tax (6-7)</b>		0.08	2.09
9	<b>Tax expense</b>			
	(a) Current tax		0.00	0.52
	(b) Deferred tax		0.00	0.00
10	<b>Profit/(Loss) for the year from continuing operations (8-9) (after tax)</b>		<b>0.08</b>	<b>1.56</b>
<b>B</b>	<b>DISCONTINUED OPERATIONS</b>			
11	Profit/(Loss) from discontinued operations before tax		-	-
12	Less: Tax expense of discontinued operations		-	-
13	<b>Profit/(Loss) from discontinued operations (11-12) (after tax)</b>		-	-
14	<b>Profit/(Loss) for the year (10+13)</b>		0.08	1.56
15	<b>Other comprehensive income (OCI)</b>			
<b>A</b>	(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>B</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
	<b>Total other comprehensive income/(loss) for the year, net of tax</b>		0.00	0.00
	<b>Total comprehensive income/ (loss) (A+B)</b>		0.08	1.56
16	<b>Total comprehensive Income/(loss) for the year (14+15)</b>		<b>0.08</b>	<b>1.56</b>
17	<b>Profit/(Loss) for the year attributable to:</b>			
	Owners of the Company		0.08	1.56
	Non-controlling Interests		0.00	0.00
	<b>Other comprehensive Income/(loss) for the year attributable to:</b>			
	Owners of the Company		0.00	0.00
	Non-controlling Interests		0.00	0.00
	<b>Total comprehensive Income/(loss) for the year attributable to:</b>			
	Owners of the Company		0.08	1.56
	Non-controlling Interests		0.00	0.00
	<b>Earnings per share:</b>			
	(a) Continuing Operations			
	(i) Basic		0.00	0.00
	(ii) Diluted			
	(b) Discontinued Operations			
	(i) Basic			
	(ii) Diluted			
	(b) Total EPS (Continuing & Discontinued)			
	(i) Basic			
	(ii) Diluted			

The accompanying Significant accounting policies and notes form an integral part of the Standalone financial statements.  
As per our report of even date

For and on behalf of Board  
Gradiente Infotainment Limited  
CIN: L74300TG1992PLC014317

Vimal Raj Mathur  
Managing Director  
DIN:03138072

Place: Hyderabad  
Date:14/11/2022





Gradiente Infotainment Limited.  
306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034  
(CIN: L74300TG1992PLC014317)  
**STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 30th September, 2022**  
(Rs.in Lakhs)

Particulars	30 September 2022	31 March 2022
<b>Cash Flows from Operating Activities</b>		
Net profit before tax	0.08	2.09
Adjustments for :		
Depreciation and amortization expense	17.76	14.95
Provision for doubtful debts/advances/ impairment		
Dividend Income		
	<b>17.84</b>	<b>17.04</b>
Operating profit before working capital changes		
Movements in Working Capital		
(Increase)/Decrease in Trade Receivables	0.00	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	-13.93	-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	21.09	2.57
Increase/(Decrease) in Trade payables	-21.18	610.72
Increase/(Decrease) in Other current liabilities	14.20	37.45
	<b>-1.81</b>	<b>-17.02</b>
<b>Cash generated from operations</b>		
Interest received on Deposits	0.00	-0.52
Direct Taxes Paid	<b>0.00</b>	<b>-0.52</b>
	<b>16.03</b>	<b>-0.51</b>
<b>Net Cash from operating activities (A)</b>		
<b>Cash flows from Investing Activities</b>		
Investment in Subsidiary	0.00	-0.90
Increase in Capital Work In Progress	-48.27	-30.89
Investments in Securites / Deposits	0.00	0.00
	<b>-48.27</b>	<b>-31.79</b>
<b>Net Cash used in Investing Activities</b>		
<b>Cash flows from/(used in) Financing Activities</b>		
Proceeds from Long term borrowings	71.60	33.12
Repayment/(Proceeds) of/from Short-term borrowings		
	<b>71.60</b>	<b>33.12</b>
<b>Net Cash used in Financing Activities</b>		
	<b>39.36</b>	<b>0.82</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>		
Cash and Cash equivalents at the beginning of the year	4.55	3.73
<b>Cash and Cash equivalents at the ending of the year (Refer Note 5.0)</b>	<b>43.91</b>	<b>4.55</b>

**Notes :-**

- The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard on "Cash Flow Statements". (Ind AS-7)
- 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.  
As per our report of even date

For and on behalf of Board  
Gradiente Infotainment Limited  
CIN: L74300TG1992PLC014317

Vimal Raj Mathur  
Managing Director  
DIN:03138072



Place: Hyderabad  
Date:14/11/2022

# 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 30th SEPTEMBER 2022

Rs (in Lakhs)

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		Previous Year ended 31.03.2022 (Audited)
		Three months ended	Preceeding three months ended	Corresponding three months ended in previous year	Half Year Ended	Corresponding Half Year Ended in previous year	
		30.09.2022 (Un-Audited)	30.06.2022 (Un-Audited)	30.09.2021 (Un-Audited)	30.09.2022 (Un-Audited)	30.09.2021 (Un-Audited)	
	<b>Income :</b>						
1	(a) Revenue from operations	7.67	6.03	0.00	13.70	75.38	75.71
	(b) Other Income	0.00	0.08	0.00	0.08	0.00	0.01
	<b>Total Income</b>	<b>7.67</b>	<b>6.11</b>	<b>0.00</b>	<b>13.78</b>	<b>75.38</b>	<b>75.72</b>
	<b>Expenses :</b>						
2	a) Cost of Material Consumed	0.48	3.74	0.00	4.22	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)	-28.09	-20.18	0.00	-48.27	0.00	0.00
	d) Employee benefits expense	2.57	13.03	5.13	15.60	10.98	5.80
	e) Finance Cost	0.15	0.04	0.00	0.19	0.00	0.00
	f) Depreciation and amortisation expense	14.11	3.74	0.35	17.85	0.70	14.95
	g) Other Expenses	12.61	3.37	6.42	15.98	9.51	21.30
	<b>Total Expenses</b>	<b>1.83</b>	<b>3.74</b>	<b>11.90</b>	<b>5.57</b>	<b>54.71</b>	<b>73.77</b>
3	<b>Profit/(Loss) before tax (1-2)</b>	<b>5.84</b>	<b>2.37</b>	<b>-11.90</b>	<b>8.21</b>	<b>20.67</b>	<b>1.95</b>
	<b>Tax expenses</b>						
4	a) Current tax	0.00	0.00	0.00	0.00	1.23	0.52
	b) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Net profit/(loss) for the period (3+/-4)</b>	<b>5.84</b>	<b>2.37</b>	<b>-11.90</b>	<b>8.21</b>	<b>19.44</b>	<b>1.43</b>
	<b>Other comprehensive income/ (loss)</b>						
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	<b>Total comprehensive income (5+6)</b>	<b>5.84</b>	<b>2.37</b>	<b>-11.90</b>	<b>8.21</b>	<b>19.44</b>	<b>1.43</b>
8	<b>Paid up Equity Share Capital ( Face value of Rs.10 /- per share)</b>	<b>2251.74</b>	<b>2251.74</b>	<b>2251.74</b>	<b>2251.74</b>	<b>2251.74</b>	<b>2251.74</b>
9	<b>Reserves excluding Revaluation Reserve as per balance sheet at year end</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
10	<b>Earnings Per Share (of Rs.10/- each) (not annualised)</b>						
	a) Basic	0.03	0.01	-0.05	0.04	0.09	0.01
	b) diluted	0.03	0.01	-0.05	0.04	0.09	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 November 14, 2022. The financial results for the quarter and half year ended 30th September, 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 : 14-11-2022  
Place : Hyderabad

For GRADIENTE INFOTAINMENT LIMITED

  
**Vimal Raj Mathur**  
Managing Director  
DIN : 03138072



**Gradiente Infotainment Limited.**  
306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034  
(CIN: L74300TG1992PLC014317)  
**CONSOLIDATED BALANCE SHEET AS AT 30th September, 2022**

(Rs.in Lakhs)

Particulars	Note No.	30 September 2022	31 March 2022
<b>ASSETS</b>			
<b>Non-current assets</b>			
<b>(a) Property, plant and Equipment and Intangible Assets</b>			
(i) Property, Plant and Equipment	5.0	48.37	65.93
(ii) Intangible assets		-	-
(ii) Capital Work-In-progress		2,038.40	1,990.13
(iii) Intangible assets under development		-	-
<b>(b) Financial assets</b>			
(i) Investments	6.0	-	-
(ii) Other financial assets	7.0	50.33	48.33
(c) Other non-current assets	8.0	-	-
<b>Total non-current assets</b>		<b>2,137.10</b>	<b>2,104.39</b>
<b>Current assets</b>			
<b>(a) Inventories</b>			
<b>(b) Financial assets</b>			
(i) Trade receivables	9.0	873.54	662.14
(ii) Cash and cash equivalents	10.0	45.59	5.35
(c) Other current assets	8.0	850.12	834.96
<b>Total current assets</b>		<b>1,569.25</b>	<b>1,502.45</b>
<b>Total assets</b>		<b>3,706.36</b>	<b>3,606.84</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	11.0	2,251.74	2,251.74
(b) Other Equity	12.0	-1,106.58	-1,114.78
<b>Equity attributable to the owners of the Company</b>		<b>1,145.16</b>	<b>1,136.96</b>
Non-controlling interests		0.10	0.09
<b>Total equity</b>		<b>1,145.26</b>	<b>1,137.05</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings	13.0	692.40	620.80
(ii) Provisions	14.0	16.02	16.02
(iii) Deferred tax liabilities (net)	15.0	-	-
<b>Total non-current liabilities</b>		<b>708.42</b>	<b>636.83</b>
<b>Current liabilities</b>			
<b>(a) Financial Liabilities</b>			
(i) Borrowings	13.0	23.67	2.57
(ii) Trade Payables	16.00	1,762.49	1,779.89
<b>(b) Other current liabilities</b>	17.00	59.50	43.48
<b>(c) Provisions</b>	14.0	7.02	7.02
		<b>1,852.68</b>	<b>1,832.96</b>
<b>TOTAL</b>		<b>3,706.36</b>	<b>3,606.84</b>

The accompanying Significant accounting policies and notes form an integral part of the Consolidated financial statements.  
As per our report of even date

For and on behalf of Board  
Gradiente Infotainment Limited


Vimal Raj Mathur  
Managing Director  
DIN:03138072



Place: Hyderabad  
Date:14/11/2022



**Gradiente Infotainment Limited.**  
306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034  
(CIN: L74300TG1992PLC014317)  
**CONSOLIDATED PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 30th September, 2022** (Rs.in Lakhs)

Particulars	Note No.	For the year ended September 30, 2022	For the year ended March 31, 2022
<b>A CONTINUING OPERATIONS</b>		13.70	75.00
1 Revenue from operations	18.0	-	-
2 Fixed Charges Reimbursement		0.08	0.01
3 Other Income	19.0	13.78	75.01
4 <b>Total Revenue (1+2+3)</b>			
5 <b>Expenses</b>		4.22	31.24
(a) Cost of materials consumed	20.0	15.60	5.80
(b) Employee benefits expense	21.0	0.19	-
Finance Cost		17.85	14.95
(c) Depreciation and amortization expense	5.0	15.98	20.93
(d) Other expenses	22.0	-48.27	-
(e) Transferred to Capital Work In Progress		5.57	72.92
<b>Total Expenses (5)</b>		8.21	2.09
6 <b>Profit/(Loss) Before Exceptional items and Tax (4-5)</b>		0.00	0.00
7 <b>Exceptional Items</b>		8.21	2.09
8 <b>Profit/(Loss) Before Tax (6-7)</b>		8.21	2.09
9 <b>Tax expense</b>		0.00	0.52
(a) Current tax		0.00	0.00
(b) Deferred tax		-	-
10 <b>Profit/(Loss) for the year from continuing operations (8-9) (after tax)</b>		8.21	1.57
<b>B DISCONTINUED OPERATIONS</b>		-	-
11 Profit/(Loss) from discontinued operations before tax		-	-
12 Less: Tax expense of discontinued operations		-	-
13 <b>Profit/(Loss) from discontinued operations (11-12) (after tax)</b>		8.21	1.57
14 <b>Profit/(Loss) for the year (10+13)</b>		8.21	1.57
15 <b>Other comprehensive income (OCI)</b>		0.00	0.00
A (i) Items that will not be reclassified to profit or loss		-	-
-Remeasurements of the defined benefit plans		0.00	0.00
(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:		-	-
-Deferred gains/(losses) on cash flow hedges		-	-
- Recycled to statement of profit & (loss) on closure of hedging arrangements		0.00	0.00
(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
<b>Total other comprehensive income/(loss) for the year, net of tax</b>		0.00	0.00
<b>Total comprehensive income/ (loss) (A+B)</b>		8.21	1.57
16 <b>Total comprehensive Income/(loss) for the year (14+15)</b>		8.21	1.57
17 <b>Profit/(Loss) for the year attributable to:</b>		8.21	1.57
Owners of the Company		0.00	0.00
Non-controlling Interests		0.00	0.00
<b>Other comprehensive Income/(loss) for the year attributable to:</b>		0.00	0.00
Owners of the Company		0.00	0.00
Non-controlling Interests		0.00	0.00
<b>Total comprehensive Income/(loss) for the year attributable to:</b>		8.21	1.57
Owners of the Company		0.00	0.00
Non-controlling Interests		0.00	0.00
<b>Earnings per share:</b>			
(a) Continuing Operations		0.00	0.00
(i) Basic			
(ii) Diluted			
(b) Discontinued Operations			
(i) Basic			
(ii) Diluted			
(b) Total EPS (Continuing & Discontinued)			
(i) Basic			
(ii) Diluted			
The accompanying Significant accounting policies and notes form an integral part of the Consolidated financial statements.			
As per our report of even date			
		For and on behalf of Board Gradiente Infotainment Limited	
		Vimal Raj Mathur Managing Director DIN:03138072	
Place: Hyderabad Date:14/11/2022			

**Gradiente Infotainment Limited.**  
**306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034**  
**(CIN: L74300TG1992PLC014317)**  
**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30th September, 2022**  
(Rs.in Lakhs)

Particulars	30 September 2022	31 March 2022
<b>Cash Flows from Operating Activities</b>		
Net profit before tax	8.21	1.95
Adjustments for :		
Depreciation and amortization expense	17.85	14.95
Increase in Non Controlling Interest	0.01	0.09
Dividend Income		
<b>Operating profit before working capital changes</b>	<b>26.07</b>	<b>16.99</b>
<b>Movements in Working Capital</b>		
(Increase)/Decrease in Trade Receivables	-11.40	148.69
(Increase)/Decrease in Other financial assets	-2.00	-
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Other Current Assets	-15.17	-814.57
(Increase)/Decrease in Other Non Current Assets	-	-
Increase/(Decrease) in Provisions	0.00	-1.98
Increase/(Decrease) in Borrowings	21.08	2.57
Increase/(Decrease) in Trade payables	-17.41	610.76
Increase/(Decrease) in Other current liabilities	16.02	37.45
<b>Cash generated from operations</b>	<b>-8.87</b>	<b>-17.08</b>
Interest received on Deposits	-	-0.52
Direct Taxes Paid	0.00	-0.52
<b>Net Cash from operating activities (A)</b>	<b>17.20</b>	<b>-0.61</b>
<b>Cash flows from Investing Activities</b>		
Purchase of Fixed Asset	-0.29	-
Increase in Capital Work In Progress	-48.27	-30.89
Investments in Securites / Deposits	0.00	-
<b>Net Cash used in Investing Activities</b>	<b>-48.56</b>	<b>-30.89</b>
<b>Cash flows from/(used in) Financing Activities</b>		
Proceeds from Long term borrowings	71.60	33.12
Repayment/(Proceeds) of/from Short-term borrowings		
<b>Net Cash used in Financing Activities</b>	<b>71.60</b>	<b>33.12</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>40.24</b>	<b>1.62</b>
Cash and Cash equivalents at the beginning of the year	5.35	3.73
5.0)	45.59	5.35

**Notes :-**

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard on "Cash Flow Statements". (Ind AS-7)

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 Consolidated financial statements.

As per our report of even date

For and on behalf of Board  
Gradiente Infotainment Limited

Vimal Raj Mathur  
Managing Director  
DIN:03138072

Place: Hyderabad  
Date:14/11/2022

