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



Friday, 05 May 2023

То	То
The Listing Department,	The Listing Department,
BSE Limited,	The Calcutta Stock Exchange Ltd,
Phiroze Jeejee bhoy Towers, Dalal	7 Lyons Range, Dalhousie,
Street,	Kolkata-700001,
Mumbai- 400001.	(CSE Scrip Code: 10032161)
(BSE Scrip Code: 590126)	

Dear Sir/Madam,

Sub: Outcome of board meeting under regulation 30 read with 33 (3) (c) of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015

Ref: Gradiente Infotainment Limited (Scrip code: 590126)

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of Gradiente Infotainment Limited held on Friday, the 5th day of May, 2023 at 05.00 p.m. at the registered office of the company situated at #306, 3rdFloor, May Fair Gardens Banjara Hills, Road No 12 Hyderabad – 500034 Telangana were duly considered and approved by the Board:

- 1. Audited Financial Results of the company as per IND AS for the quarter and year ended 31st March, 2023.
- 2. Execution of Global Information System (GIS) project received from VISCOM, a Global company head quartered in Ukraine. The project is starting with two teams and can expand to about twelve teams in 6 months This project has the potential to deliver a Top-line of Rs. 10 crores and bottom-line of 2 crores.



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



- 3. Muhurath for commencement of Telugu Movie, a remake of Marathi Movie "Takatak", is fixed on June 10, 2023. The songs have already been recorded and music is scored by Sunil Kashyap, a leading Music Director. The Movie is being Directed by Harish Nagaraj a popular and up-coming Director. Popular actors from Bollywood and Tollywood are being roped in.
- 4. Establish a Subsidiary in Dubai & Singapore, for aggregating, collaborating and operating Multimedia channels, worldwide.
- 5. Establish a company in Dubai for JV with Bu Abdullah Group in Media and Entertainment business in MENA and other African region.
- 6. Board has authorized its Chairman & Managing Director, Shri. Vimal Raj Mathur to raise of funds by issuing of securities on preferential basis as per the regulations of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 read with the Companies Act, 2013 and rules made there under. The names of the prospective share holders along with the quantum of issue, objects of the issue, shall be discussed and finalized in the next Board Meeting slated for 15th May 2023 based on the report from the CMD.

The meeting of the Board of Directors commenced at 5.00 P.M (IST) and concluded at 6.00 P.M (IST). You are requested to take the same on record.

Thanking you.

Yours faithfully, For Gradiente Infotainment Limited

Vimal Raj Mathur Chairman & Managing Director DIN: (03138072)

GRADIENTE INFOTAINMENT LIMITED

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

CIN : L74300TG1992PLC014317 STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE

QUARTER AND YEAR ENDED 31st MARCH 2023

		QUARTER ENDED			YEAR ENDED		
Sl. No.	Particulars	Three months ended	Preceeding three months ended	Corresponding three months ended in previous year	Year ended	Previous Year endec	
		31.03.2023 (Audited)	31.12.2022 (Un-Audited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)	
	Income :	(Auditeu)	(UII-Auditeu)	(Auditeu)	(Auditeu)	(Audited)	
	(a) Revenue from operations	35.89	55.41	0.00	91.30	75.0	
1	(b)Other Income	0.00	0.00	0.00	0.00	0.0	
	Total Income	35.89	55.41	0.00	91.30	75.0	
	Expenses :	20.03		0.00	71.00	,	
	a) Cost of Material Consumed	43.95	44.83	0.00	31.94	0.0	
	b) Purchases of stock in trade	0.00	0.00	0.00	0.00	44.2	
	c) Changes in inventories of finished goods Work-	0.00	0.00	0.00	0.00		
	in-progress and stock-in-goods	-34.40	-24.41	0.00	0.00	0.0	
2	d) Employee benefits expense	6.05	9.72	2.30	4.37	5.8	
	e) Finance Cost	0.75	0.60	0.00	1.54	0.0	
	f) Depreciation and amortisation expense	6.31	9.98	14.95	34.05	14.	
	g) Other Expenses	8.26	7.74	4.23	7.39	7.	
	Total Expenses	30.92	48.45	21.48	79.29	72.9	
3	Profit/(Loss) before tax (1-2)	4.97	6.96	-21.48	12.01	2.0	
-	Tax expenses	,					
4	a) Current tax	3.00	0.00	0.00	3.00	0.:	
	b) Deferred tax	0.00	0.00	0.00	0.00	0.0	
5	Net profit/(loss) for the period $(3+/(-)4)$	1.97	6.96	-21.48	9.01	1.:	
	Other comprehensive income/ (loss)	0.00	0.00	0.00	0.00	0.0	
	(i) Items that will not be reclassified to profit or						
	loss - Remeasurements gain / floss] on defined	0.00	0.00				
6	benefit plans			0.00	0.00	0.0	
	(ii) Income tax relating to items that will not be			0.00	0.00	0.0	
	reclassified to profit or loss	0.00	0.00	0.00	0.00	0.0	
7	Total comprehensive income (5+6)	1.97	6.96	-21.48	9.01	1.:	
	Paid up Equity Share Capital (Face value of Rs,10	1.97	0.20	21.10	2.01	1	
8	/- per share)	2251.74	2251.74	2251.74	2251.74	2251.	
9	Reserves excluding Revaluation Reserve as per	0.00	0.00				
,	balance sheet at year end	0.00	0.00	0.00	0.00	0.	
10	Earnings Per Share(of Rs.10/- each) (not annualised)						
	a) Basic	0.01	0.03	-0.10	0.04	0.	
	b) diluted	0.01	0.03	-0.10	0.04	0.	

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 5th May, 2023. The financial results for the quarter ended 31st March, 2023 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 & DisclosureRequirements) 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"

For Gradient Infotainment Limited HYD Vimal Raj Mathur Managing Director Din: 03138072

Date : 05-05-2023 Place : Hyderabad

Gradiente Infotai 306, Mayfair Gardens, Banjara Hills, (CIN: L74300TG1 STANDALONE BALANCE SH	, Road No 12, Hyderabad 992PLC014317)		
			(Rs.in Lakhs)
Particulars	Note No.	31 March 2023	31 March 2022
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	4.0	110.47	65.93
(b) Capital Work-In-progress (c) Financial assets	4.6	2,059.81	1,990.13
(i) Investments	5.0	0.90	0.90
(ii) Other financial assets	6.0	51.33	51.33
Total non-current assets		2,222.51	2,108.29
Current assets			
(a) Financial assets			
(i) Trade receivables	7.0	726.51	662.14
(ii) Cash and cash equivalents	8.0	95.57	1.55
(b) Other current assets Total current assets	9.0	917.29 1,739.37	834.86 1,498.55
Total assets		3,961.88	3,606.84
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	10.0	2,251.74	2,251.74
(b) Other Equity Equity attributable to the owners of the Company	12.0	(161.38) 2,090.36	(1,114.65) 1,137.09
Non - controlling interests		2,090.50	1,137.09
Total equity		2,090.36	1,137.09
Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13.0	360.74	584.66
(ii) Long Term Provisions Total non-current liabilities	14.0	16.02 376.76	16.02 600.68
		3/6./6	600.68
Current liabilities			
(a) Financial Liabilities (i) Borrowings	15.0	188.18	72.85
(ii) TDS Payable	15.0	0.00	6.16
(iii) Trade Payables		0.00	0.10
Total outstanding dues of MSME			
Total outstanding dues of creditors other than MSME	16.0	1,294.57	1,787.55
(b) Other current liabilities	17.0		
(c) Provisions	18.0	12.02	2.52
Total Current Liabilities		1,494.77	1,869.08
Total Equity and Liabilities		3,961.88	3,606.84
The accompanying Significant accouting policies and notes form an inte	gral part of the Standalon	e financial statements.	
Place: Hyderabad	HYD E		
Date: 05.05.2023			

Gradiente Infotainment Limited		
306, Mayfair Gardens, Banjara Hills, Road No 12, H	5	
STANDALONE CASH FLOW STATEMENT FOR THE YEA	R ENDED 31st MARCH, 20	
Doutionlose	21 March 2022	(Rs.in Lakhs) 31 March 2022
Particulars Cash Flows from Operating Activities	31 March 2023	31 March 2022
Net profit before tax	12.01	2.09
Adjustments for :	12.01	2.09
Depreciation and amortization expense	34.05	14.95
Provision for doubtful debts/advances/ impairment	34.05	14.95
Dividend Income		
	46.06	17.04
Operating profit before working capital changes	40.00	17.04
Movements in Working Capital	((1.27)	140.60
(Increase)/Decrease in Trade Receivables	(64.37)	148.69
(Increase)/Decrease in Other financial assets	0.00	0.00
(Increase)/Decrease in Inventories	0.00	0.00
(Increase)/Decrease in Other Current Assets	(82.43)	(814.49)
(Increase)/Decrease in Other Non Current Assets	(78.57)	(30.89)
Increase/(Decrease) in Provisions	9.50	0.13
Increase/(Decrease) in Borrowings	(108.59)	(1.98)
Increase/(Decrease) in Trade payables	(492.98)	36.70
Increase/(Decrease) in Other current liabilities	(6.16)	613.92
Cash generated from operations	(823.59)	(47.92)
Interest received on Deposits		
Direct Taxes Paid	(3.00)	(0.52)
	(3.00)	(0.52)
Net Cash from operating activities (A)	(780.54)	(31.40)
Net Cash from operating activities (A)	(780.34)	(31.40)
Cash flows from Investing Activities		
Investment in Subsidary	0.00	(0.90)
investment in Subsidiary	0.00	(0.90)
Increase in Capital Work In Progress	(69.68)	0.00
Investments in Securites / Deposits	0.00	(3.00)
Net Cash used in Investing Activities	(69.68)	(3.90)
Cook flows from (mod in) Financing Astivities		
Cash flows from/(used in) Financing Activities Proceeds from Share Capital	944.26	0.00
	944.20	33.12
Proceeds from Long term borrowings	0.00	0.00
Repayment/(Proceeds) of/from Short-term borrowings		
Net Cash used in Financing Activities	944.26	33.12
Net Increase/(Decrease) in cash and cash equivalents	94.04	(2.18)
Cash and Cash equivalents at the beginning of the year	1.55	3.73
Cash and Cash equivalents at the ending of the year (Refer Note 5.0)	95.59	1.55
Notes :-		
Notes :- 1. The above Cash Flow Statement has been prepared under the "Indirect Method" as s	et out in Accounting Standard	on "Cash Flow
 The above cash how Statement has been prepared under the finance Method as s The accompanying notes are an integral part of the financial statements. 	standard v	

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



Place: Hyderabad Date: 05.05.2023

GRADIENTE INFOTAINMENT LIMITED

#306, 3rd Floor, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad- 500034 CIN : L74300TG1992PLC014317

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER

	AND YEA	R ENDED 3	1st MARCH 20	23			
		0	UARTER END	FD	Rs (in Lakhs) YEAR ENDED		
SI. No.	Particulars	Three months ended	Preceeding three months ended	Correspondin g three months ended in previous year	Year Ended	Previous Year ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022	
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)	
	Income :						
1	(a) Revenue from operations	41.42	57.16	0.71	112.28	75.71	
	(b)Other Income	0.00	0.00	0.00	0.00	0.01	
	Total Income	41.42	57.16	0.71	112.28	75.72	
	Expenses :						
	a) Cost of Material Consumed	50.41	45.50	0.00	43.29	44.28	
	b) Purchases of stock in trade	0.00	0.00	0.00	0.00	0.00	
2	 c) Changes in inventories of finished goods Work- in-progress and stock-in-goods (Transfer to Capital Work In Progress) 	-34.40	-24.41	0.00	0.00	0.00	
	d) Employee benefits expense	8.05	9.72	2.30	6.37	5.80	
	e) Finance Cost	0.75	0.60	0.00	1.54	0.00	
	f) Depreciation and amortisation expense	6.31	10.02	14.95	34.05	14.95	
	g) Other Expenses	8.26	8.74	5.08	9.78	8.75	
	Total Expenses	39.38	50.17	22.33	95.03	73.77	
3	Profit/(Loss) before tax (1-2)	2.04	7.00	-21.62	17.25	1.95	
	Tax expenses						
4	a) Current tax	4.31	0.00	0.00	4.31	0.53	
	b) Deferred tax	0.00	0.00	0.00	0.00	0.00	
5	Net profit/(loss) for the period (3+/(-)4)	-2.27	7.00	-21.62	12.94	1.42	
	Other comprehensive income/ (loss)	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	
	(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	
7	Total comprehensive income (5+6)	-2.27	7.00	-21.62	12.94	1.42	
8	Paid up Equity Share Capital (Face value of Rs,10 /- per share)	2251.74	2251.74	2251.74	2251.74	2251.74	
	Reserves excluding Revaluation Reserve as per						
9	balance sheet at year end	0.00	0.00	0.00	0.00	0.00	
10	Earnings Per Share(of Rs.10/- each) (not annualised)						
	a) Basic	-0.01	0.03	-0.10	0.06	0.01	
	b) diluted	-0.01	0.03	-0.10	0.06	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 5th May, 2023. The financial results for the quarter ended 31st March, 2023 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 2 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 & DisclosureRequirements) 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 "Qperating Segments".

For Gradiente Informment Limited

Date : 05-05-2023 Place : Hyderabad Vimal Raj Mathur Managing Director Din : 03138072

ParticularsNote No.31 March 202331 March 2023ASSETS Non-current assets (b) Capital Work-In-progress (b) Capital Work-In-progress (c) Financial assets4.0110.4765.93(b) Financial assets5.00.900.900.90(c) Financial assets5.00.900.90(c) Other financial assets6.051.3351.33Total non-current assets7.073.2.2566.21.48(c) Tard receivables7.073.2.2566.21.48(c) Cash and cash cupivalents8.095.932.35(b) Other current assets9.0917.3083.49.92Total current assets9.0917.3083.49.92Total current assets9.0917.3083.49.92Total current assets10.02.252.742.252.74(c) Equity attributable to the owners of the Company Non - controlling interests10.02.252.74Current labilities13.016.021.137.95(c) Borrowings13.016.0216.02(c) Borrowings13.016.0216.02(c) Borrowings15.0188.1872.85(c) Other current labilities15.013.332.52(c) Other current labilities16.01.294.571.787.88(c) Drowings15.013.332.52Total current labilities16.01.396.793.607.73(c) Provisions15.013.332.52Total acturent labilities15.013.332.52	306, Mayfair Gardens, Banjara Hill: (CIN: L74300TG	1992PLC014317)			
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Non-current assets 4.0 110.47 65.93 (a) Property, Plant and Equipment 4.6 2,059.81 1,990.13 (b) Capital Work-In-progress 4.6 2,059.81 1,990.13 (i) Investments 5.0 0.90 0.90 (ii) Other financial assets 6.0 51.33 51.33 Total on-current assets 2,222.51 2,108.29 (ii) Cash and cash equivalents 8.0 9.59.3 2.35 (b) Other current assets 7.0 732.25 662.14 (ii) Cash and cash equivalents 8.0 9.9.9 9.17.34 8.34.96 Total current assets 9.0 9.17.34 1.499.45 1.499.45 Total current assets 10.0 2,252.74 2,252.74 (1.14.79) Equity Attributable to the owners of the Company 12.0 (1.57.58) (1.14.79) Non-current liabilities 13.0 360.74 58.466 16.02 16.02 (i) Dran equity 12.0 1.37.95 1.37.95 1.37.95 1.37.95 1.06.02 16.0	Particulars	Note No.	31 March 2023	31 March 2022	
(a) Property: Plant and Equipment 4.0 110.47 65.93 (b) Capital Work-In-progress 4.6 2,059.81 1,990.13 (c) Financial assets 5.0 0.90 0.90 (i) Other financial assets 5.0 0.90 0.90 (ii) Other financial assets 5.0 0.90 0.90 (ii) Other financial assets 7.0 732.25 66.21.43 (ii) Cash and cach quivalents 8.0 795.95 2.33 (b) Other current assets 9.0 9.17.30 8.33.49 Total assets 9.0 9.07.33 8.33.49 Total assets 9.0 9.07.30 8.33.49 Total assets 9.0 9.07.30 8.33.49 Total assets 9.0 9.07.30 8.34.99 FQUITY AND LIABILITIES 4.0 11.479.45 14.99.45 Go Fauncial Liabilities 10.0 2.252.74 2.052.74 (b) Other Equity 12.0 (157.58) (1,114.79) Requity 12.0 (157.58) (1,114.79) Son controlling interests 13.0 360.74 584.66 <td>ASSETS</td> <td></td> <td></td> <td></td>	ASSETS				
(b) Capital Work-In-progress 4.6 2,059.81 1,990.13 (c) Financial assets 5.0 0.90 0.90 (ii) Other financial assets 5.0 0.50 0.90 0.90 Current assets 6.0 5.1.33 5.1.33 5.1.33 5.1.33 Current assets 7.0 732.25 6.2.148.29 6.2.128.29 6.2.148.29 (ii) Cash and cash equivalents 8.0 9.5.93 2.33 6.2.148 1.499.45 (i) Cash and cash equivalents 8.0 9.9.17.30 8.34.99 9.0 17.34.84 1.499.45 Total assets 7.0 732.25 6.2.14 1.499.45 1.499.45 EQUITY AND LLABILITIES 8.0 9.0 9.17.30 8.34.99 1.145.448 1.499.45 Current assets 10.0 2,252.74 2,252.74 1.137.95 1.137.95 Labilities 10.0 2,2095.16 1.137.95 1.137.95 1.137.95 1.137.95 1.137.95 1.137.95 1.137.95 1.137.95 1.137.95 1.137.95 1.137.95 1.137.95 1.137.95 1.137.95 1.137.95					
(c) Francial assets 5.0 0.90 0.90 (1) Investments 5.0 0.90 0.90 (1) Other financial assets 6.0 51.33 51.33 Total non-current assets 7.0 7.32.25 6.62.14 (1) Tack receivables 7.0 7.32.25 6.62.14 (1) Cash and cash equivalents 8.0 95.93 2.33 (b) Other current assets 9.0 917.30 8.34.99 Total assets 9.0 917.30 8.34.99 Equity 10.0 2.252.74 2.252.74 (a) Equity Share Capital 10.0 2.252.74 2.252.74 (b) Other Equity 12.0 (157.58) (1.147.99) Equity attributable to the owners of the Company 12.0 (157.58) (1.147.95) Non - current liabilities 13.0 360.74 584.66 14.0 16.02 16.02 (a) Francial Liabilities 13.0 16.02 16.02 16.02 16.02 16.02 16.02 16.02 16.02 16.02 16.02 16.02 16.02 16.02 16.02 16.02 <t< td=""><td></td><td></td><td></td><td></td></t<>					
(i) Investments 5.0 0.90 0.90 (ii) Other financial assets 5.0 5.133 51.33 51.33 Current assets 2,222,51 2,108,29 6.0 7.0 7.32.25 6.62.14 6.0 6.0 7.0 7.32.25 6.62.14 6.0 6.0 7.0 7.32.25 6.62.14 7.0 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.3 7.5 7.0 7.3 7.5 7.0 7.3 7.5 7.0 7.3 7.5 <td></td> <td>4.6</td> <td>2,059.81</td> <td>1,990.13</td>		4.6	2,059.81	1,990.13	
(ii) Other financial assets 6.0 51.33 51.33 51.33 Total non-current assets (a) Financial assets 7.0 7.32.25 662.14.89 (a) Financial assets 7.0 7.32.25 662.14.89 2.33 (b) Other current assets 9.0 917.30 834.99 2.33 Total current assets 9.0 917.30 834.99 3.967.99 3.607.73 Total current assets 9.0 917.30 834.99 3.967.99 3.607.73 EQUITY AND LIABILITIES 5.0 1.745.48 1.499.45 1.14.99.45 Fouring interests 7.0 2.252.74 2.252.74 2.252.74 (a) Financial Liabilities 10.0 2.255.16 1.137.95 Non - corrent liabilities 10.0 2.255.16 1.137.95 (a) Financial Liabilities 13.0 360.74 584.66 (i) long Term Provisions 13.0 13.0 16.02 16.02 Total outstanding dues of creditors other than MSME 15.0 188.18 72.85 (b) Other current Liabilities 17.0 13.33 2.52 Total		5.0	0.00	0.00	
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EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Equity attributable to the owners of the Company Non - controlling interests Total equity (a) Equity attributable to the owners of the Company Non - controlling interests Non - controlling interests (a) Financial Liabilities (i) Borrowings (i) Dong Tem Provisions Total non-current liabilities (a) Financial Liabilities (a) Financial Liabilities (ii) Dang Tem Provisions Total anon-current liabilities (iii) Trade Payables (b) Other current liabilities (iii) Trade Payables Total outstanding dues of MSME Total outstanding dues of creditors other than MSME Total equity and Liabilities (b) Other current Liabilities (c) Provisions Total Equity and Liabilities Total Equity and Liabilities The accompanying Significant accouting policies and notes form an integral part of the Consolidated financial statements. HYD Place: Hyderabad	Total current assets		1,745.48	1,499.45	
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Total non-current liabilities 376.76 600.68 Current liabilities 376.76 600.68 (a) Financial Liabilities 15.0 188.18 72.85 (i) Borrowings 15.0 188.18 72.85 (ii) Trade Payables 0.00 6.16 Total outstanding dues of MSME 16.0 1,294.57 1,787.58 (b) Other current liabilities 17.0 18.0 13.33 2.52 Total Current Liabilities 18.0 13.33 2.52 1,496.08 1,869.11 Total Equity and Liabilities 3,967.99 3,607.73 3,967.99 3,607.73 The accompanying Significant accouting policies and notes form an integral part of the Consolidated financial statements. HYD Place: Hyderabad HYD HYD HYD					
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Total outstanding dues of creditors other than MSME 16.0 1,294.57 1,787.58 (b) Other current liabilities 17.0 18.0 13.33 2.52 Total Current Liabilities 18.0 13.08 1,496.08 1,869.11 Total Equity and Liabilities 3,967.99 3,607.73 3,607.73 The accompanying Significant accouting policies and notes form an integral part of the Consolidated financial statements. HYD Place: Hyderabad Hyderabad HYD					
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Total Current Liabilities 1,496.08 1,869.11 Total Equity and Liabilities 3,967.99 3,607.73 The accompanying Significant accouting policies and notes form an integral part of the Consolidated financial statements. HYD Place: Hyderabad Hyderabad			13 33	2 52	
Total Equity and Liabilities 3,967.99 3,607.73 The accompanying Significant accouting policies and notes form an integral part of the Consolidated financial statements. HYD Place: Hyderabad HYD		10.0			
The accompanying Significant accouting policies and notes form an integral part of the Consolidated financial statements.			,	,	
Place: Hyderabad	Total Equity and Elabilities		3,907.99	3,007.73	
	The accompanying Significant accouting policies and notes form an integral part of the Consolidated financial statements.				
	Place: Hyderabad Date: 05.05.2023	V			

Gradiente Infotainment Limited		
306, Mayfair Gardens, Banjara Hills, Road No 12, F CONSOLIDATED CASH FLOW STATEMENT FOR THE YE		
		(Rs.in Lakhs)
Particulars	31 March 2023	31 March 2022
Cash Flows from Operating Activities	17.05	1.95
Net profit before tax Adjustments for :	17.25	1.95
Depreciation and amortization expense	34.05	14.95
Provision for doubtful debts/advances/ impairment	54.05	14.95
Dividend Income		
Operating profit before working capital changes	51.30	16.90
Movements in Working Capital		10000
(Increase)/Decrease in Trade Receivables	(70.10)	148.69
(Increase)/Decrease in Other financial assets	0.00	0.00
(Increase)/Decrease in Inventories	0.00	0.00
(Increase)/Decrease in Other Current Assets	(82.34)	(814.58)
(Increase)/Decrease in Other Non Current Assets	(78.60)	(30.89)
Increase/(Decrease) in Provisions	10.81	0.13
Increase/(Decrease) in Borrowings	(108.59)	(1.98)
Increase/(Decrease) in Trade payables	(493.01)	36.70
Increase/(Decrease) in Other current liabilities	(6.16)	613.95
Cash generated from operations	(827.99)	(47.98)
Interest received on Deposits		
Direct Taxes Paid	(4.31)	(0.52)
	(4.31)	(0.52)
Net Cash from operating activities (A)	(781.00)	(31.60)
Cash flows from Investing Activities		
Investment in Subsidary adjusted for minority interest	0.00	0.09
Increase in Capital Work In Progress	(69.68)	0.00
Investments in Securites / Deposits	0.00	(3.00)
Net Cash used in Investing Activities	(69.68)	(2.91)
Cash flows from (and in) Financing Astivities		
Cash flows from/(used in) Financing Activities	944.26	0.00
Proceeds from Equity Shares Proceeds from Long term borrowings	944.20	33.12
Repayment/(Proceeds) of/from Short-term borrowings	0.00	0.00
Net Cash used in Financing Activities	944.26	33.12
Iver Cash used in Financing Activities	944.20	55.12
Net Increase/(Decrease) in cash and cash equivalents	93.58	(1.39)
Cash and Cash equivalents at the beginning of the year	2.35	3.73
Cash and Cash equivalents at the ending of the year (Refer Note 5.0)	<u>95.93</u>	2.35
Notes :-		
1. The above Cash Flow Statement has been prepared under the "Indirect Method" as 2. The accompanying notes are an integral part of the financial statements.	set out in Accounting Standard	on "Cash Flow
The accompanying Significant accouting policies and notes form an integral part of the	Consolidated financial statemen	ts.
	HYD E	
Place: Hyderabad Date: 05.05.2023		