



# gradiente

Infotainment Limited

CIN: L66120TG1992PLC014317

Date: 28-05-2024

To  
The Listing Department,  
The Calcutta Stock Exchange Ltd,  
7 Lyons Range, Dalhousie,  
Kolkata-700001,  
(CSE Scrip Code: 10032161)

**Subject: Outcome of Board Meeting held on 28-05-2024**

Dear Sir/Madam,

Pursuant to Regulation 30 (6) and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, this is to inform you that the Board of Directors of the Company in their meeting held on **Tuesday, 28<sup>th</sup> May, 2024 at 4:00 PM** at the Registered Office of the Company Situated at 306, 3<sup>rd</sup> Floor, May Fair Gardens, Banjara Hills, Road No. 12, Hyderabad - 500034 have inter-alia transacted the following businesses:

1. Approved the Audited Standalone Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2024. **(Enclosed)**

The Board deferred the consideration of the agenda item relating to raising of funds by issuing of securities on preferential basis to the next board meeting which will be intimated in due course.

The meeting concluded at 7:55 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 : L66120TG1992PLC014317

**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE  
QUARTER AND YEAR ENDED 31st MARCH 2024**

Rs (in Lakhs)

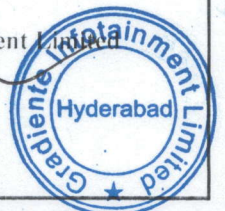
Sl. No.	Particulars	QUARTER ENDED			YEAR ENDED	
		Three months ended	Preceding three months ended	Corresponding three months ended in previous year	Year ended	Previous Year ended
		31.03.2024 (Audited)	31.12.2023 (Un-Audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
	<b>Income :</b>					
1	(a) Revenue from operations	420.72	220.70	35.89	911.42	91.30
	(b) Other Income	0.91	0.00	0.00	0.91	0.00
	Total Income	421.63	220.70	35.89	912.33	91.30
	<b>Expenses :</b>					
2	a) Cost of Material Consumed	271.05	9.27	43.95	587.19	31.94
	b) Purchases of stock in trade	-	0.00	0.00	0.00	0.00
	c) Changes in inventories of finished goods Work-in-progress and stock-in-goods	-	0.00	-34.40	0.00	0.00
	d) Employee benefits expense	12.20	73.83	6.05	48.80	4.37
	e) Finance Cost	2.02	0.76	0.75	4.31	1.54
	f) Depreciation and amortisation expense	2.83	8.51	6.31	11.32	34.05
	g) Other Expenses	57.03	43.23	8.26	123.54	7.39
	Total Expenses	345.13	135.60	30.92	775.15	79.29
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>76.50</b>	<b>85.11</b>	<b>4.97</b>	<b>137.18</b>	<b>12.01</b>
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>76.50</b>	<b>85.11</b>	<b>4.97</b>	<b>137.18</b>	<b>12.01</b>
6	Tax expenses					
	a) Current tax	35.67	0.00	3.00	35.67	3.00
	b) Deferred tax	0.00	0.00	0.00	0.00	0.00
7	<b>Net profit/(loss) for the period (5-6)</b>	<b>40.83</b>	<b>85.11</b>	<b>1.97</b>	<b>101.51</b>	<b>9.01</b>
8	Other comprehensive income/ (loss)	-	0.00	0.00	0.00	0.00
	(i) Items that will not be reclassified to profit or loss	-	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
9	Total comprehensive income (7+8)	40.83	85.11	1.97	101.51	9.01
10	Paid up Equity Share Capital (Face value of Rs.10 /- per share)	8421.17	3942.50	3022.50	8421.17	3022.50
11	Earnings Per Share (Face value of Rs.10/- each) (not annualised)					
	a) Basic	0.18	0.22	0.01	0.12	0.03
	b) Diluted	0.18	0.22	0.01	0.12	0.03

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 28th May, 2024.
- 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

For Gradiante Infotainment Limited

Vimal Raj Mathur  
Managing Director  
DIN : 03138072



Date : 28-05-2024  
Place : Hyderabad

**GRADIENTE INFOTAINMENT LIMITED**  
306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034  
(CIN: L66120TG1992PLC014317)  
**STANDALONE BALANCE SHEET AS AT MARCH 31, 2024**

(Rs.in Lakhs)

Particulars	31 March 2024	31 March 2023
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	108.96	110.47
(b) Capital Work-In-progress	2,344.38	2,059.81
(c) Intangible Assets Under Development	1,200.55	-
<b>(d) Financial assets</b>		
(i) Investments	0.00	0.90
(ii) Other financial assets	51.33	51.33
<b>Total non-current assets</b>	<b>3,705.23</b>	<b>2,222.51</b>
<b>Current assets</b>		
<b>(a) Financial assets</b>		
(i) Trade receivables	2,655.72	750.41
(ii) Cash and cash equivalents	113.31	51.07
<b>(b) Other current assets</b>	1,463.20	905.30
<b>Total current assets</b>	<b>4,232.23</b>	<b>1,706.77</b>
<b>Total assets</b>	<b>7,937.46</b>	<b>3,929.29</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	8,421.17	3,022.50
(b) Other Equity	(2,257.10)	(932.13)
<b>Equity attributable to the owners of the Company</b>	<b>6,164.06</b>	<b>2,090.37</b>
Non - controlling interests	-	-
<b>Total equity</b>	<b>6,164.06</b>	<b>2,090.37</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>(a) Financial Liabilities</b>		
(i) Borrowings	52.18	360.74
(ii) Provisions	16.02	16.02
<b>Total non-current liabilities</b>	<b>68.20</b>	<b>376.76</b>
<b>Current liabilities</b>		
<b>(a) Financial Liabilities</b>		
(i) Borrowings	22.78	99.59
(ii) Trade Payables		
Total outstanding dues of MSME		
Total outstanding dues of creditors other than MSME	1,592.78	1,294.57
<b>(b) Other current liabilities</b>	39.94	55.97
<b>(c) Provisions</b>	49.69	12.02
<b>Total Current Liabilities</b>	<b>1,705.20</b>	<b>1,462.16</b>
<b>Total Equity and Liabilities</b>	<b>7,937.46</b>	<b>3,929.29</b>

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

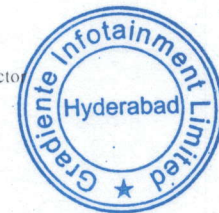
As per our report of even date  
**M/s GRAND MARK & Associates**  
Chartered Accountants  
Firm Reg No. 011317N

**CA Vasanth Kumar K B M**  
Partner  
M.No. 215929

Place: Hyderabad  
Date: 28/05/2024

For and on behalf of Board  
**Gradiante Infotainment Limited**  
CIN: L74300TG1992PLC014317

**Vimal Raj Mathur**  
Chairman & Managing Director  
DIN:03138072  
**Suldeep Raj**  
Director  
DIN:03138111



**GRADIENTE INFOTAINMENT LIMITED**  
306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034  
(CIN: L66120TG1992PLC014317)  
**STANDALONE PROFIT & LOSS STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024**

(Rs.in Lakhs)

	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
<b>A</b>	<b>CONTINUING OPERATIONS</b>		
1	Revenue from operations	911.42	91.30
2	Other Income	0.914	0.00
3	<b>Total Revenue (1+2+3)</b>	<b>912.33</b>	<b>91.30</b>
4	<b>Expenses</b>		
	(a) Cost of materials consumed	587.19	31.94
	(b) Employee benefits expense	48.80	4.37
	(c) Finance Costs	4.31	1.54
	(d) Depreciation and amortization expense	11.32	34.05
	(e) Other expenses	123.54	7.39
	<b>Total Expenses (4)</b>	<b>775.15</b>	<b>79.29</b>
5	<b>Profit/(Loss) Before Exceptional items and Tax (3-4)</b>	<b>137.18</b>	<b>12.01</b>
6	Exceptional Items	0.00	0.00
7	<b>Profit/(Loss) Before Tax (5-6)</b>	<b>137.18</b>	<b>12.01</b>
8	<b>Tax expense</b>		
	(a) Current tax	35.67	3.00
	(b) Deferred tax	0.00	0.00
9	<b>Profit/(Loss) for the year from continuing operations (7-8) (after tax)</b>	<b>101.51</b>	<b>9.01</b>
<b>B</b>	<b>DISCONTINUED OPERATIONS</b>		
10	Profit/(Loss) from discontinued operations before tax	-	-
11	Less: Tax expense of discontinued operations	-	-
12	<b>Profit/(Loss) from discontinued operations (10-11) (after tax)</b>	<b>-</b>	<b>-</b>
13	<b>Profit/(Loss) for the year (9+12)</b>	<b>101.51</b>	<b>9.01</b>
14	<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>	<b>0.00</b>	<b>0.00</b>
	<b>Total comprehensive income/ (loss) (A+B)</b>	<b>0.00</b>	<b>0.00</b>
15	<b>Total comprehensive Income/(loss) for the year (13+14)</b>	<b>101.51</b>	<b>9.01</b>
17	<b>Profit/(Loss) for the year attributable to:</b>		
	Owners of the Company	101.51	9.01
	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	101.51	9.01
	Non-controlling Interests	0.00	0.00
	<b>Earnings per share:</b>		
	(a) Continuing Operations		
	(i) Basic	0.12	0.03
	(ii) Diluted	0.12	0.03
	(b) Discontinued Operations		
	(i) Basic	0.00	0.00
	(ii) Diluted	0.00	0.00
	(b) Total EPS (Continuing & Discontinued)		
	(i) Basic	0.12	0.03
	(ii) Diluted	0.12	0.03

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

As per our report of even date  
**M/s GRAND MARK & Associates**  
Chartered Accountants  
Firm Reg No. 011317N

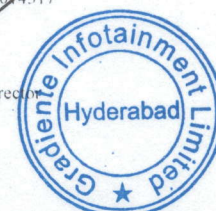
**CA Vasanth Kumar K B M**  
Partner  
M.No. 215929

Place: Hyderabad  
Date: 28/05/2024

**For and on behalf of Board**  
Gradiante Infotainment Limited  
CIN: L74800TG1992PLC014317

**Vimal Raj Mathur**  
Chairman & Managing Director  
DIN: 03138772

**Sudheep Raj**  
Director  
DIN: 03138111



**GRADIENTE INFOTAINMENT LIMITED**  
306, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad - 500034  
**STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2024**  
(CIN: L66120TG1992PLC014317)

(Rs.in Lakhs)

Particulars	31 March 2024	31 March 2023
<b>Cash Flows from Operating Activities</b>		
Net profit before tax	137.18	12.01
Adjustments for :		
Depreciation and amortization expense	11.32	34.05
Provision for doubtful debts/advances/ impairment		
Dividend Income		
Operating profit before working capital changes	<b>148.50</b>	<b>46.06</b>
Movements in Working Capital		
(Increase)/Decrease in Trade Receivables	(1,905.31)	(88.26)
(Increase)/Decrease in Other financial assets	-	(3.00)
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Other Current Assets	(557.90)	(70.44)
(Increase)/Decrease in Other Non Current Assets	(9.82)	(78.59)
Increase/(Decrease) in Provisions	37.66	9.50
Increase/(Decrease) in Borrowings	(385.37)	(163.04)
Increase/(Decrease) in Trade payables	298.21	(492.98)
Increase/(Decrease) in Other current liabilities	(16.03)	15.68
<b>Cash generated from operations</b>	<b>(2,538.55)</b>	<b>(871.13)</b>
Interest received on Deposits		
Direct Taxes Paid	(35.67)	(3.00)
	<b>(35.67)</b>	<b>(3.00)</b>
<b>Net Cash from operating activities (A)</b>	<b>(2,425.72)</b>	<b>(828.07)</b>
<b>Cash flows from Investing Activities</b>		
Investment in Subsidiary	0.90	-
Increase in Capital Work In Progress	(284.57)	(69.67)
Increase in Intangible Assets Under Development	(1,200.55)	
Investments in Securites / Deposits	-	-
<b>Net Cash used in Investing Activities</b>	<b>(1,484.22)</b>	<b>(69.67)</b>
<b>Cash flows from/(used in) Financing Activities</b>		
Increase in Share capital/ Proceeds from Long term borrowings	5,398.67	770.76
Repayment/(Proceeds) of/from Short-term borrowings	-	-
Increase/ (Decrease) in Share Application Money	(1,426.50)	173.50
<b>Net Cash used in Financing Activities</b>	<b>3,972.17</b>	<b>944.26</b>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>	<b>62.22</b>	<b>46.52</b>
Cash and Cash equivalents at the beginning of the year	51.07	4.55
<b>Cash and Cash equivalents at the ending of the year (Refer Note 5.0)</b>	<b>113.29</b>	<b>51.07</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

**M/s GRAND MARK & Associates**

Chartered Accountants

Firm Reg No. 011317N

CA Vasanth Kumar K B M

Partner

M.No. 215929

Place: Hyderabad

Date:28/05/2024

**For and on behalf of Board**

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