

SHARPLINE BROADCAST LIMITED

(Regd. Off.: 38, Rani Jhansi Road Motia Khan, Paharganj, Delhi -110055)
Email: sharpbroadcastlimited@gmail.com, Website: www.sharpbroadcast.in
CIN No.: L22100DL1990PLC039464, Ph. No.: 01123552627

Date: 11/02/2025

| | |
|--|---|
| To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 Scrip Code: 543341 | Metropolitan Stock Exchange Limited 205(A), 2nd Floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai-400070 Scrip Symbol: SHARPLINE |
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Sub: Submission of Outcome of the Board meeting held on 11.02.2025

Dear Sir/ Madam,

With reference to the above captioned subject, we would like to inform you that following are the outcome of the Board Meeting held today i.e. Tuesday, 11th February, 2025 (commenced at 03:00 PM and concluded at 06:10 PM) at the registered office of the Company.

1. The Board considered and approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter ended 31st December, 2024.
2. The Board reviewed and took on record the Limited Review Report on the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter ended 31st December, 2024.

Please find enclosed herewith the Copies of the following:

1. Un- Audited Standalone and Consolidated Financial Results of the Company for the quarter ended 31st December, 2024.
2. Limited Review Report on the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter ended 31st December, 2024.

Kindly take the same on your record.

Thanking You,

Yours Faithfully,

SHARPLINE BROADCAST LIMITED

(Regd. Off.: 38, Rani Jhansi Road Motia Khan, Paharganj, Delhi -110055)
Email: sharpbroadcastlimited@gmail.com, Website: www.sharpbroadcast.in
CIN No.: L22100DL1990PLC039464, Ph. No.: 01123552627

For Sharpline Broadcast Limited

Sanjeev Kumar Jha
Whole Time Director
DIN: 02840583

Date: 11/02/2025
Place: New Delhi

SHARPLINE BROADCAST LIMITED

(CIN: L22100DL1990PLC039464)

Regd Office: 38, Second Floor, Rani Jhansi Road, Motia Khan, Delhi- 110055

e-mail: sharplinebroadcastlimited@gmail.com

Statement of Un-Audited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2024

(All amounts are in Lakhs, except stated otherwise)

| S. No. | Particulars | Results for the quarters | | | 9 Months ending | | Previous year ended 31-03-2024 Audited |
|--------|---|--------------------------|----------------|----------------|--|--|--|
| | | 3 months ended | 3 months ended | 3 months ended | Year to date figures for current period ended | Year to date figures for current period ended | |
| | | 31-12-2024 | 30-09-2024 | 31-12-2023 | 31-12-2024 | 31-12-2023 | |
| | | Un-audited | Un-audited | Un-audited | Un-audited | Un-audited | |
| I | Revenue from Operations | 1041.23 | 922.67 | 701.46 | 2572.29 | 2330.81 | 3,149.25 |
| II | Other Income | 19.48 | 54.29 | 1.61 | 74.50 | 2.17 | 82.11 |
| III | Total Income from operations (net) | 1060.70 | 976.96 | 703.08 | 2647.28 | 2332.98 | 3,231.36 |
| IV | Expenses | | | | | | |
| | Operating Cost | 935.43 | 993.11 | 403.58 | 2661.11 | 1582.39 | 2,263.31 |
| | Cost of Materials consumed | - | - | - | - | - | - |
| | Purchases of stock-in-trade | - | 0.20 | - | 0.43 | - | - |
| | Changes in inventories of finished goods, work in progress and stock in trade | - | -0.20 | - | -0.41 | - | - |
| | Employee Benefit expenses | 33.67 | 48.86 | 33.61 | 154.72 | 79.46 | 161.26 |
| | Finance costs | 18.98 | 1.50 | 2.21 | 22.91 | 4.68 | 8.86 |
| | Depreciation and amortisation expenses | 21.08 | 20.49 | 21.90 | 61.61 | 53.54 | 66.32 |
| | Other Expenses | 78.43 | 91.63 | 116.00 | 228.64 | 232.31 | 524.57 |
| | Total Expenses (IV) | 1087.58 | 1185.88 | 577.29 | 3129.00 | 1952.38 | 3,024.33 |
| V | Profit/(Loss) before exceptional items (I-IV) | -26.88 | -178.62 | 125.78 | -481.72 | 380.60 | 207.03 |
| VI | Exceptional Items | - | - | - | - | 1.65 | 0.00 |
| VII | Prior Period Expenses | - | - | - | 1.25 | - | 1.65 |
| VII | Profit/(Loss) before tax (V-VI) | -26.88 | -178.62 | 125.78 | -482.97 | 378.95 | 205.38 |
| VIII | Tax Expenses | | | | | | |
| | (1) Current tax | - | - | 31.66 | - | 90.88 | 56.69 |
| | (2) Excess/ Short Provision relating earlier year tax | - | - | 1.13 | - | 1.13 | -1.13 |
| | (3) Deferred tax | 0.97 | 0.54 | 5.46 | 1.29 | 0.97 | -3.98 |
| IX | Profit/(Loss) for the period from continuing operations (VII-VIII) | -27.85 | -179.16 | 89.79 | -484.26 | 288.22 | 153.80 |
| X | Profit/(Loss) for the period from discontinuing operations | - | - | - | - | - | - |
| XI | Tax expenses of discontinued operations | - | - | - | - | - | - |
| XII | Profit/(Loss) for the period from discontinuing operations (after tax) (X-XI) | - | - | - | - | - | - |
| XIII | Profit/(Loss) for the period (IX-XII) | -27.85 | -179.16 | 89.79 | -484.26 | 288.22 | 153.80 |
| XIV | Other Comprehensive Income | | | | | | |
| | A. (I) Items that will not be reclassified to profit or loss | - | - | - | - | - | -58.07 |
| | (II) Income tax related to items that will not be reclassified to profit or loss | - | - | - | - | - | 14.61 |
| | B. (I) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | (II) Income tax related to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising profit/(loss) and other comprehensive income for the period) | -27.85 | -179.16 | 89.79 | -484.26 | 288.22 | 110.34 |
| XVI | Earning per Equity Share (for continuing operations): | | | | | | |
| | (1) Basic | -0.17 | -1.07 | 0.54 | -2.89 | 1.93 | 0.92 |
| | (2) Diluted | -0.17 | -1.07 | 0.54 | -2.89 | 1.93 | 0.92 |
| XVII | Earning per Equity Share (for discontinued operations): | | | | | | |
| | (1) Basic | - | - | - | - | - | - |
| | (2) Diluted | - | - | - | - | - | - |
| XVIII | Earning per Equity Share (for continuing and discontinued operations): | | | | | | |
| | (1) Basic | -0.17 | -1.07 | 0.54 | -2.89 | 1.93 | 0.92 |
| | (2) Diluted | -0.17 | -1.07 | 0.54 | -2.89 | 1.93 | 0.92 |

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on 11th February 2025 and the statutory auditors of company have conducted a "Limited review report" of the above financial results for quarter ended 31st December, 2024.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable beginning April 01, 2020.
- The Company is engaged in the business of "Advertising" and therefore, has only one reportable segment in accordance with IND AS 108 "operating segments"
- The Previous period and year figures have been regrouped/reclassified wherever necessary.

For Sharpline Broadcast Limited


Sandeep Kumar Singh
Designation: Whole Time Director
DIN: 02530583

Date: 11/02/2025
Place: New Delhi



SHARPLINE BROADCAST LIMITED

(CIN: L22100DL1990PLC039464)

Regd Office: 38, Second Floor, Rani Jhansi Road, Motia Khan, Delhi- 110055

e-mail: sharpbroadcastlimited@gmail.com

Statement of Un-Audited Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2024

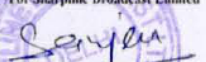
(All amounts are in Lakhs, except stated otherwise)

| S. No. | Particulars | Results for the quarters | | | | | Previous year ended |
|--------|---|--------------------------|----------------|----------------|---|---|---------------------|
| | | 3 months ended | | | 9 Months ending | | |
| | | 3 months ended | 3 months ended | 3 months ended | Year to date figures for current period ended | Year to date figures for current period ended | |
| | | 31-12-2024 | 30-09-2024 | 31-12-2023 | 31-12-2024 | 31-12-2023 | |
| | Un-audited | Un-audited | Un-audited | Un-audited | Un-audited | Audited | |
| I | Revenue from Operations | 1102.64 | 922.67 | 701.46 | 2634.20 | 2330.81 | 3,149.25 |
| II | Other Income | 21.86 | 54.29 | 1.61 | 76.88 | 2.17 | 82.11 |
| III | Total Income from operations (net) | 1124.50 | 976.96 | 703.08 | 2711.08 | 2332.98 | 3,231.36 |
| IV | Expenses | | | | | | |
| | Operating Cost | 989.33 | 993.11 | 403.58 | 2715.01 | 1582.39 | 2,263.31 |
| | Cost of Materials consumed | - | - | - | - | - | - |
| | Purchases of stock-in-trade | - | 0.20 | - | 0.43 | - | - |
| | Changes in inventories of finished goods, work in progress and stock in trade | - | -0.20 | - | -0.41 | - | - |
| | Employee Benefit expenses | 36.73 | 48.86 | 33.61 | 157.77 | 79.46 | 161.26 |
| | Finance costs | 18.98 | 1.50 | 2.21 | 22.91 | 4.68 | 8.86 |
| | Depreciation and amortisation expenses | 26.05 | 20.49 | 21.90 | 66.59 | 53.54 | 66.32 |
| | Other Expenses | 92.42 | 91.63 | 116.00 | 242.63 | 232.31 | 524.57 |
| | Total Expenses (IV) | 1163.51 | 1155.58 | 577.29 | 3204.93 | 1952.38 | 3,024.33 |
| V | Profit/(Loss) before exceptional items (I-IV) | -39.01 | -178.62 | 125.78 | -493.85 | 380.60 | 207.03 |
| VI | Exceptional Items | - | - | - | 0.00 | 1.65 | 0.00 |
| | Prior Period Expenses | - | - | - | 1.25 | - | 1.65 |
| VII | Profit/(Loss) before tax (V-VI) | -39.01 | -178.62 | 125.78 | -495.10 | 378.95 | 205.38 |
| VIII | Tax Expenses | | | | | | |
| | (1) Current tax | - | - | 31.66 | - | 90.88 | 56.69 |
| | (2) Excess/ Short Provision relating earlier year tax | - | - | 1.13 | - | 1.13 | -1.13 |
| | (3) Deferred tax | 1.50 | 0.54 | 5.46 | 1.82 | 0.97 | -3.98 |
| IX | Profit/(Loss) for the period from continuing operations (VII-VIII) | -40.51 | -179.16 | 89.79 | -496.92 | 288.22 | 153.80 |
| X | Profit/(Loss) for the period from discontinuing operations | - | - | - | - | - | - |
| XI | Tax expenses of discounted operations | - | - | - | - | - | - |
| XII | Profit/(Loss) for the period from discontinuing operations (after tax) (X-XI) | - | - | - | - | - | - |
| XIII | Profit/(Loss) for the period (IX-XII) | -40.51 | -179.16 | 89.79 | -496.92 | 288.22 | 153.80 |
| XIV | Other Comprehensive Income | | | | | | |
| | A. (I) Items that will not be reclassified to profit or loss | - | - | - | - | - | -58.07 |
| | (II) Income tax related to items that will not be reclassified to profit or loss | - | - | - | - | - | 14.61 |
| | B. (I) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | (II) Income tax related to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| XV | Total Comprehensive Income for the period (XIII-XIV) (Comprising profit/(loss) and other comprehensive Income for the period) | -40.51 | -179.16 | 89.79 | -496.92 | 288.22 | 110.34 |
| XVI | Earning per Equity Share (for continuing operations): | | | | | | |
| | (1) Basic | -0.24 | -1.07 | 0.54 | -2.96 | 1.93 | 0.92 |
| | (2) Diluted | -0.24 | -1.07 | 0.54 | -2.96 | 1.93 | 0.92 |
| XVII | Earning per Equity Share (for discontinued operations): | | | | | | |
| | (1) Basic | - | - | - | - | - | - |
| | (2) Diluted | - | - | - | - | - | - |
| XVIII | Earning per Equity Share (for continuing and discontinued operations): | | | | | | |
| | (1) Basic | -0.24 | -1.07 | 0.54 | -2.96 | 1.93 | 0.92 |
| | (2) Diluted | -0.24 | -1.07 | 0.54 | -2.96 | 1.93 | 0.92 |

Notes: Note: The Company acquired Broad cast Equipments Private Limited during the quarter ending Dec 24. The comparative figures prior to the reporting quarter include only the figure of the parent company. The adjustments if any on account of the conversion of financials shall be taken into account at the end of the year.

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on 11th February 2025 and the statutory auditors of company have conducted a "Limited review report" of the above financial results for quarter ended 31st December, 2024.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable beginning April 01, 2020.
- The Company is engaged in the business of "Advertising" and therefore, has only one reportable segment in accordance with IND AS 108 "operating segments"
- The Previous period and year figures have been regrouped/reclassified wherever necessary.

For Sharpline Broadcast Limited


Sanjeev Kumar
Designation: Whole Time Director
DIN: 02840583

Date: 11/02/2025
Place: New Delhi



Independent Auditors Review Report

To
The Board of Directors
Sharpline Broadcast Limited
38th Second Floor, Rani Jhansi Road,
Motia Khan, Paharganj, Delhi-110055

We have reviewed the accompanying statement of unaudited Standalone financial results of **Sharpline Broadcast Limited** for the quarter and nine months ended **31th December, 2024** being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as 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 issue a report on these financial statements based on our review.

We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as detailed above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies. Furthermore, we believe that the statement has disclosed the information required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, including the manner in which it is to be disclosed, and that it does not contain any material misstatements.

For M/s. BAS & Co. LLP
Chartered Accountants
FRN: 323347E/E300008



(CA RITIKA AGARWAL)
Designated Partner
M. No. 527731
UDIN: 25527731BMIAQH5064
Place: New Delhi
Date: 11/02/2025

Independent Auditor's Review Report

To
The Board of Directors
Sharpline Broadcast Limited
38th Second Floor, Rani Jhansi Road,
Motia Khan, Paharganj, Delhi-110055

We have reviewed the accompanying statement of unaudited Consolidated financial results of **Sharpline Broadcast Limited** (‘the parent’) and its subsidiaries (the parent and its subsidiaries together referred to as ‘the Group’) for the quarter ended **31st December, 2024** and for the period from 01st October,2024 to 31st December,2024 (‘the Statement’) being submitted by the parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019. This statement, which is the responsibility of the Parent’s Management and approved by the Board of Directors which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ‘Interim Financial Reporting’ as 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 issue a report on these financial statements based on our review.

We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

These Consolidated results include the results of the following entities:

Parent Company

Sharpline Broadcast Limited

Subsidiary

Broad Cast Equipment’s (India) Private Limited

Based on our review conducted as detailed above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies. Furthermore, we believe that the statement has disclosed the information required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019, including the manner in which it is to be disclosed, and that it does not contain any material misstatements.

For M/s. BAS & Co. LLP
Chartered Accountants
FRN: 323347E/E300008



(CA RITIKA AGARWAL)
Designated Partner
M. No. 527731
UDIN: 25527731BMIAQJ4899
Place: New Delhi
Date: 11/02/2025

