



**CITY PULSE**  
MULTIPLEX LIMITED



Date: 30<sup>th</sup> May, 2025

To,

**The Secretary,  
Corporate Relationship Department,  
Bombay Stock Exchange, 1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building, P.J. Towers, Dalal Street,  
Mumbai - 400 001**

**Sub: Outcome of Board Meeting**

Dear Sir,

We would like to inform you that pursuant to Regulation 30 and Regulation 33 as well as other applicable regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR'), read with corresponding circulars and notifications issued thereunder the Board of Directors of the Company at its meeting held on Friday, 30<sup>th</sup> May, 2025 inter alia considered and approved the following.....

The Audited financial results for the quarter ended 31<sup>st</sup> March, 2025 and year ended 31<sup>st</sup> March, 2025 along with its statement of assets and Liabilities and Cash Flow for the year ended March, 31, 2025. A copy of duly signed audited financial results along with its Audit Report submitted by Auditors with unmodified opinion under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **annexure-A**.

The above information will be also made available in the company's website <https://www.wowplex.live/> at the earliest.

The above meeting commenced at 5.15 and concluded at 5.55 PM.

This is for your information, please take on record.

**Thanking you,  
Yours Faithfully,  
City Pulse Multiplex Limited**

**Arpit Rajnikant Mehta  
Managing Director  
DIN: 00213945**

**CITY PULSE MULTIPLEX LIMITED**

CIN: L92199GJ2000PLC037606

Reg. Office: 401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura, Ahmedabad, Gujarat -380009  
Tel: 079-40070706/708, E-Mail: [info@wowplex.live](mailto:info@wowplex.live) Website: [www.WoWplex.live](http://www.WoWplex.live)



**Independent Auditor's Report on the Standalone Annual Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
**The Board Of Directors Of  
City Pulse Multiplex Limited.**

**Opinion**

We have audited the accompanying statement of standalone financial results of **City Pulse Multiplex Limited** (the Company) for the half year and year ended 31<sup>st</sup> March, 2025 ("the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these statement of standalone financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the half year and year ended 31<sup>st</sup> March, 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of



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the statement under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the statement.

### **Management's Responsibilities for the Standalone Financial Results**

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the respective Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statement.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



**Other Matters**

The statement includes the results for the Half year ended 31 March 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year which were subject to limited review by us.

Place : Ahmedabad  
Date : 30<sup>th</sup> May, 2025  
UDIN: 25032891BMJKCG6808



For, S. D. Mehta & Co.  
Chartered Accountants  
(FRN:137193W)

A handwritten signature in blue ink, appearing to read 'Shaishav D. Mehta'.

Shaishav D. Mehta  
Partner  
M. No. 032891

# City Pulse Multiplex Limited

CIN : L92199GJ2000PLC037606

Registered office : 401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura, Ahmedabad - 380009

## Audited Standalone Financial Results for the Half Year and Year ended on 31st March, 2025

(Rs. in Lacs)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
<b>PART I</b>						
I.	Revenue from Operations	181.42	99.89	112.42	281.31	114.90
II.	Other income	-	0.00	0.00	0.00	0.00
III.	<b>Total Revenue (I+II)</b>	<b>181.42</b>	<b>99.89</b>	<b>112.42</b>	<b>281.31</b>	<b>114.90</b>
IV.	<b>Expenses :</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	18.89	6.98	5.07	25.87	5.57
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-		
	(d) Employee benefits expenses	9.35	3.45	5.46	12.80	13.08
	(e) Financial Costs	-	-	-	-	-
	(f) Depreciation and amortisation expenses	21.42	12.03	14.81	33.45	29.70
	(g) Other expenses	30.66	25.12	38.13	55.78	51.80
	<b>Total Expenses (IV)</b>	<b>80.31</b>	<b>47.58</b>	<b>63.46</b>	<b>127.89</b>	<b>100.14</b>
V.	<b>Profit / (Loss) before exceptional items and tax(III-IV)</b>	<b>101.11</b>	<b>52.31</b>	<b>48.96</b>	<b>153.42</b>	<b>14.76</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>101.11</b>	<b>52.31</b>	<b>48.96</b>	<b>153.42</b>	<b>14.76</b>
VIII	Tax expense					
	(1) Current tax	15.77	3.21	-	18.98	-
	(2) Deferred Tax	-	-	-	-	-
	(3) Income Tax of earlier Periods	-	-	-	-	-
IX	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>85.34</b>	<b>49.10</b>	<b>48.96</b>	<b>134.44</b>	<b>14.76</b>
X	Net Profit / (Loss) for the period	85.34	49.10	48.96	134.44	14.76
XI	Other Comprehensive Income	-	-	-	-	-
XI	<b>Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)</b>	<b>85.34</b>	<b>49.10</b>	<b>48.96</b>	<b>134.44</b>	<b>14.76</b>
XII	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	1,066.40	1,066.40	335.82	1,066.40	335.82
XIII	Earnings per equity share					
	Basic	0.80	0.46	1.46	1.26	0.44
	Diluted	0.80	0.46	1.46	1.26	0.44

**Notes:**

1	The above Audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th May, 2025.
2	The above Unaudited financial results have been prepared in accordance with Accounting Standards (AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI").
3	There are no reportable segments , which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Accounting Standards. The Management does not believe that the information about segments which are not reportable under Accounting Standards, would be useful to the users of these financial statements.
4	Statement of Assets and Liabilities

(Rs. In Lacs)			
Sr. No.	Particulars	Year Ended	Year Ended
		31-03-2025	31-03-2024
		Audited	Audited
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>(1) Shareholders Fund</b>		
	(a) Share Capital	1,066.40	1,066.40
	(b) Reserves and Surplus	8,065.15	7,930.71
	<b>Sub-Total - Shareholders' funds</b>	<b>9,131.55</b>	<b>8,997.12</b>
	<b>(2) Share application money pending allotment</b>	-	-
	<b>(3) Minority Interest</b>	-	-
	<b>(4) Non-current Liabilities</b>		
	(a) Long term Borrowings	187.86	246.74
	(b) Deffered tax liabilities (net)	14.48	14.48
	(c) Other Long term liabilities	-	-
	(d) Long term provisions	-	-
	<b>(5) Current Liabilities</b>		
	(a) Short-term borrowings	-	-
	(b) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	268.14	166.83
	(c) other current Liabilities	21.79	18.99
	(d) short-term provisions	21.28	5.20
	<b>Sub-Total - Current Liabilities</b>	<b>311.20</b>	<b>191.03</b>
	<b>Total - Equity and Liabilities</b>	<b>9,645.09</b>	<b>9,449.35</b>
<b>II</b>	<b>ASSETS</b>		
	<b>(1) Non-current Assets</b>		
	(a) Fixed Assets		
	(i) Tangible assets	517.48	316.93
	(ii) Intangible assets	-	-
	(iii) Capital Work-in-progress	55.24	49.06
	(iv) Intangible assets under development	-	-
	(b) Non-current Investments	8,543.50	8,543.50
	(c) Deffered tax Assets (net)	-	-
	(d) Long term loans and advances	67.58	130.52
	(e) Other Non-current assets	-	-
	<b>Sub-Total - Non Current Assets</b>	<b>9,183.80</b>	<b>9,040.01</b>
	<b>(2) Current Assets</b>		
	(a) Current Investments	-	-
	(b) Unbilled Revenue	-	-
	(c) Trade Receivables	120.47	216.08
	(d) Cash and Cash Equivalents	295.12	120.73
	(e) Short-term Loans and Advances	-	-
	(f) Other Current Assets	45.69	72.54
	<b>Sub-Total - Current Assets</b>	<b>461.28</b>	<b>409.35</b>
	<b>TOTAL</b>	<b>9,645.09</b>	<b>9,449.35</b>

FOR City Pulse Multiplex Limited

ARPIT RAJNIKANT  
MEHTA

Digitally signed by ARPIT RAJNIKANT MEHTA  
DN: cn=Arpit Rajnikant Mehta, o=City Pulse Multiplex Limited, ou=City Pulse Multiplex Limited, email=arpit.mehta@citypulsemultiplex.com, c=India  
c=India, o=City Pulse Multiplex Limited, ou=City Pulse Multiplex Limited, email=arpit.mehta@citypulsemultiplex.com, cn=Arpit Rajnikant Mehta  
Date: 2025.05.30 11:24:40 +05'30'

Arpit Mehta  
Managing Director  
(DIN : 00213945)

Place: Ahmedabad  
Date: 30th May,2025

**City Pulse Multiplex Limited**  
**Standalone Cash Flow Statement for the year ended 31 March 2025**

(Rs in lacs)

Particulars	Note	31 March 2025	31 March 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit after tax		134.44	14.76
Profit/(loss) from Discontinuing Operation (after tax)		-	-
Depreciation and Amortisation Expense		33.45	29.70
Provision for tax		18.98	-
Effect of Exchange Rate Change		-	-
Loss/(Gain) on Sale / Discard of Assets (Net)		-	-
Bad debt, provision for doubtful debts		4.76	-
Net Loss/(Gain) on Sale of Investments		-	-
Preliminary Expenses		22.95	22.95
Dividend Income		-	-
Interest Income		-	-
Finance Costs		-	-
<b>Operating Profit before working capital changes</b>		<b>214.57</b>	<b>67.40</b>
<b>Adjustment for:</b>			
Inventories		-	-
Trade Receivables		-0.84	3.41
Loans and Advances		-	-
Other Current Assets		3.89	1.18
Other Non current Assets		-	-
Trade Payables		236.29	-38.79
Other Current Liabilities		2.79	1.47
Long term Liabilities		-	-
Short-term Provisions		-2.90	4.20
Long-term Provisions		-	-
Cash (Used in)/Generated from Operations		453.80	38.88
Tax paid(Net)		-	-
<b>Net Cash (Used in)/Generated from Operating Activities</b>		<b>453.80</b>	<b>38.88</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant and Equipment		-240.18	-20.73
Sale of Property, Plant and Equipment		-	-
Purchase of Investments Property		-	-
Sale of Investment Property		-	-
Purchase of Equity Instruments		-	-4.64
Proceeds from Sale of Equity Instruments		-	-
Purchase of Mutual Funds		-	-
Proceeds from Sale / Redemption of Mutual Funds		-	-
Purchase of Preference Shares		-	-
Proceeds from Sale/Redemption of Preference Shares		-	-
Purchase of Government or trust securities		-	-
Proceeds from Sale/Redemption of Government or trust securities		-	-
Purchase of debentures or bonds		-	-
Proceeds from Sale/Redemption of debentures or bonds		-	-
Purchase of Other Investments		-	-
Sale / Redemption of Other Investments		-	-
Loans and Advances given		-	-
Proceeds from Loans and Advances		-	-
Investment in Term Deposits		-	-
Maturity of Term Deposits		-	-
Movement in other non current assets		-	-
Interest received		-	-
Dividend received		-	-
<b>Net Cash (Used in)/Generated from Investing Activities</b>		<b>-240.18</b>	<b>-25.37</b>



**Independent Auditor's Report on the Consolidated Annual Financial Results of the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To  
The Board Of Directors Of  
City Pulse Multiplex Limited.**

**Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of City Pulse Multiplex Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the half year and year ended March 31, 2025 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiary, the statement:

- a. includes the results of the following entity;

Sr. No.	Name of Entity	Relationship
1	Aileensoul Technologies Private Limited	Wholly Owned Subsidiary

- b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the half year and year ended 31st March, 2024 and the Consolidated statement of assets and liabilities and the statement of cash flows as at and for the half year and year ended on that date.



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## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the *Auditor’s Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the statement under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the statement.

## **Management’s Responsibilities for the Consolidated Financial Results**

The Company’s Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the respective Board of Directors are responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company’s Management and Board of Directors are also responsible for overseeing the Company’s financial reporting process.



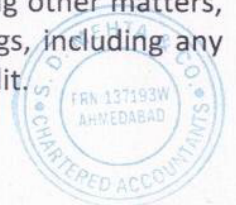
## Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

The statement includes the results for the Half year ended 31 March 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year which were subject to limited review by us.

For, S. D. Mehta & Co.  
Chartered Accountants  
(FRN:137193W)



A handwritten signature in blue ink, appearing to read 'Shaishav D. Mehta'.

Place : Ahmedabad

Date : 30<sup>th</sup> May, 2025

UDIN: 25 032891 BMJKCR7871

Shaishav D. Mehta  
Partner

M. No. 032891

# City Pulse Multiplex Limited

CIN : L92199GJ2000PLC037606

Registered office : 401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura, Ahmedabad - 380009

## Audited Consolidated Financial Results for the Half Year and Year ended on 31st March, 2025

(Rs. in Lacs)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31-03-2025	30-09-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
<b>PART I</b>						
I.	Revenue from Operations	181.42	99.89	112.42	281.31	114.90
II.	Other income	-	0.00	0.00	0.00	0.00
III.	<b>Total Revenue (I+II)</b>	<b>181.42</b>	<b>99.89</b>	<b>112.42</b>	<b>281.31</b>	<b>114.90</b>
IV.	<b>Expenses :</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	18.89	6.98	5.07	25.87	5.57
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-		
	(d) Employee benefits expenses	9.35	3.45	5.46	12.80	13.08
	(e) Financial Costs	-	-	-	-	-
	(f) Depreciation and amortisation expenses	21.42	12.03	14.81	33.45	29.70
	(g) Other expenses	30.66	25.12	38.13	55.78	51.80
	<b>Total Expenses (IV)</b>	<b>80.31</b>	<b>47.58</b>	<b>63.46</b>	<b>127.89</b>	<b>100.14</b>
V.	<b>Profit / (Loss) before exceptional items and tax(III-IV)</b>	<b>101.11</b>	<b>52.31</b>	<b>48.96</b>	<b>153.42</b>	<b>14.76</b>
VI.	Exceptional items	-	-	-	-	-
VII.	<b>Profit /(Loss) before tax (V-VI)</b>	<b>101.11</b>	<b>52.31</b>	<b>48.96</b>	<b>153.42</b>	<b>14.76</b>
VIII.	Tax expense					
	(1) Current tax	15.77	3.21	-	18.98	-
	(2) Deferred Tax	-	-	-	-	-
	(3) Income Tax of earlier Periods	-	-	-	-	-
IX.	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>85.34</b>	<b>49.10</b>	<b>48.96</b>	<b>134.44</b>	<b>14.76</b>
X.	Net Profit / (Loss) for the period	85.34	49.10	48.96	134.44	14.76
XI.	Other Comprehensive Income	-	-	-	-	-
XI.	<b>Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)</b>	<b>85.34</b>	<b>49.10</b>	<b>48.96</b>	<b>134.44</b>	<b>14.76</b>
XII.	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	1,066.40	1,066.40	335.82	1,066.40	335.82
XIII.	Earnings per equity share					
	Basic	0.80	0.46	1.46	1.26	0.44
	Diluted	0.80	0.46	1.46	1.26	0.44

**Notes:**

<b>1</b>	The above Consolidated Audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th May, 2025.
<b>2</b>	The above Unaudited financial results have been prepared in accordance with Accounting Standards (AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI").
<b>3</b>	There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Accounting Standards. The Management does not believe that the information about segments which are not reportable under Accounting Standards, would be useful to the users of these financial statements.
<b>4</b>	Statement of Assets and Liabilities

(Rs. In Lacs)

Sr. No.	Particulars	Year Ended	Year Ended
		31-03-2025	31-03-2024
		Audited	Audited
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>(1) Shareholders Fund</b>		
	(a) Share Capital	1,066.40	1,066.40
	(b) Reserves and Surplus	8,065.15	7,930.71
	<b>Sub-Total - Shareholders' funds</b>	<b>9,131.55</b>	<b>8,997.12</b>
	<b>(2) Share application money pending allotment</b>	-	-
	<b>(3) Minority Interest</b>	-	-
	<b>(4) Non-current Liabilities</b>		
	(a) Long term Borrowings	230.32	289.20
	(b) Deffered tax liabilities (net)	14.48	14.48
	(c) Other Long term liabilities	-	-
	(d) Long term provisions	-	-
	<b>(5) Current Liabilities</b>		
	(a) Short-term borrowings	-	-
	(b) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	268.14	166.83
	(c) other current Liabilities	21.79	18.99
	(d) short-term provisions	21.34	5.26
	<b>Sub-Total - Current Liabilities</b>	<b>311.26</b>	<b>191.08</b>
	<b>Total - Equity and Liabilities</b>	<b>9,687.61</b>	<b>9,491.88</b>
<b>II</b>	<b>ASSETS</b>		
	<b>(1) Non-current Assets</b>		
	(a) Fixed Assets		
	(i) Tangible assets	517.48	316.93
	(ii) Intangible assets	8,568.25	8,568.25
	(iii) Capital Work-in-progress	55.24	49.06
	(iv) Intangible assets under development	-	-
	(b) Non-current Investments	17.50	17.50
	(c) Deffered tax Assets (net)	-	-
	(d) Long term loans and advances	67.58	130.52
	(e) Other Non-current assets	-	-
	<b>Sub-Total - Non Current Assets</b>	<b>9,226.05</b>	<b>9,082.26</b>
	<b>(2) Current Assets</b>		
	(a) Current Investments	-	-
	(b) Unbilled Revenue	-	-
	(c) Trade Receivables	120.47	216.08
	(d) Cash and Cash Equivalents	295.40	121.01
	(e) Short-term Loans and Advances	-	-
	(f) Other Current Assets	45.69	72.54
	<b>Sub-Total - Current Assets</b>	<b>461.56</b>	<b>409.63</b>
	<b>TOTAL</b>	<b>9,687.61</b>	<b>9,491.88</b>

FOR City Pulse Multiplex Limited

ARPIT  
RAJNIKANT  
MEHTA

Digitally signed by ARPIT RAJNIKANT MEHTA  
DN: cn=ARPIT RAJNIKANT MEHTA, o=City Pulse Multiplex Limited, ou=City Pulse Multiplex Limited, email=arpit.mehta@citypulsemultiplex.com, c=IN  
Date: 2025.03.30 12:51:05 +05'30'

Arpit Mehta  
Managing Director  
(DIN : 00213945)

Place: Ahmedabad  
Date: 30th May,2025

**City Pulse Multiplex Limited**  
**Consolidated Cash Flow Statement for the year ended 31 March 2025**

(Rs in lacs)

Particulars	Note	31 March 2025
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit after tax		134.44
Profit/(loss) from Discontinuing Operation (after tax)		-
Depreciation and Amortisation Expense		33.45
Provision for tax		18.98
Effect of Exchange Rate Change		-
Loss/(Gain) on Sale / Discard of Assets (Net)		-
Bad debt, provision for doubtful debts		4.76
Net Loss/(Gain) on Sale of Investments		-
Preliminary Expenses		22.95
Dividend Income		-
Interest Income		-
Finance Costs		-
<b>Operating Profit before working capital changes</b>		<b>214.57</b>
<b>Adjustment for:</b>		
Inventories		-
Trade Receivables		-0.84
Loans and Advances		-
Other Current Assets		3.89
Other Non current Assets		-
Trade Payables		236.29
Other Current Liabilities		2.79
Long term Liabilities		-
Short-term Provisions		-2.90
Long-term Provisions		-
Cash (Used in)/Generated from Operations		453.80
Tax paid(Net)		-
<b>Net Cash (Used in)/Generated from Operating Activities</b>		<b>453.80</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment		-240.18
Sale of Property, Plant and Equipment		-
Purchase of Investments Property		-
Sale of Investment Property		-
Purchase of Equity Instruments		-
Proceeds from Sale of Equity Instruments		-
Purchase of Mutual Funds		-
Proceeds from Sale / Redemption of Mutual Funds		-
Purchase of Preference Shares		-
Proceeds from Sale/Redemption of Preference Shares		-
Purchase of Government or trust securities		-
Proceeds from Sale/Redemption of Government or trust securities		-
Purchase of debentures or bonds		-
Proceeds from Sale/Redemption of debentures or bonds		-
Purchase of Other Investments		-
Sale / Redemption of Other Investments		-
Loans and Advances given		-
Proceeds from Loans and Advances		-
Investment in Term Deposits		-
Maturity of Term Deposits		-
Movement in other non current assets		-
Interest received		-
Dividend received		-
<b>Net Cash (Used in)/Generated from Investing Activities</b>		<b>-240.18</b>

<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Issue of Share Capital		-
Buyback of Shares		-
Proceeds from Long Term Borrowings		-
Repayment of Loans		-35.13
Changes in Long Term Loans and Advances		-4.10
Repayment of Short Term Borrowings		-
Minority Interest Movement		-
Dividends Paid (including Dividend Distribution Tax)		-
Interest Paid		-
Net Cash (Used in)/Generated from Financing Activities		-39.23
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>		<b>174.40</b>
Opening Balance of Cash and Cash Equivalents		121.01
Exchange difference of Foreign Currency Cash and Cash equivalents		-
<b>Closing Balance of Cash and Cash Equivalents</b>	<b>11</b>	<b>295.40</b>

**Note:**

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

**For and on behalf of the Board of  
City Pulse Multiplex Limited**

**ARPIT  
RAJNIKANT  
MEHTA**

Digitally signed by ARPIT RAJNIKANT MEHTA  
DN: cn=ARPIT RAJNIKANT MEHTA, o=CITY PULSE MULTIPLEX LIMITED, ou=, email=arpit.mehta@citypulsemultiplex.com, c=IN  
Date: 2025.05.30 11:27:16 +05'30'

**Arpit R. Mehta**  
Managing Director  
00213945

Place: Ahmedabad  
Date: 30 May 2025



**CITY PULSE**  
MULTIPLEX LIMITED



30/05/2025

To,  
The Listing Department/  
Corporate Compliance Department,  
BSE Limited  
P.J. Tower, Dalal Street,  
Mumbai 400001.

**Scrip Code: 542727**

Dear Sir/ Madam,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

I, **Arpit Rajnikant Mehta** Managing Director of **City Pulse Multiplex Limited** having its registered office at **401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura, Ahmedabad, Ahmedabad, Gujarat, India, 380009** hereby declare that the Statutory Auditors of the Company namely M/s. S D Mehta & Co. Chartered Accountant have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the half-year and year ended on March 31, 2025. This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindy take this declaration on your records.

**Thanking you,  
Yours Faithfully,  
City Pulse Multiplex Limited**

**Arpit Rajnikant Mehta  
Managing Director  
DIN: 00213945**

**CITY PULSE MULTIPLEX LIMITED**

CIN: L92199GJ2000PLC037606

Reg. Office: 401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura, Ahmedabad, Gujarat -380009  
Tel: 079-40070706/708, E-Mail: [info@wowplex.live](mailto:info@wowplex.live) Website: [www.WoWplex.live](http://www.WoWplex.live)