



Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Financial Results of M/s ESHA MEDIA RESEARCH LIMITED pursuant to Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations 2015, as amended.

To,

The Board of Directors of **ESHA MEDIA RESEARCH LIMITED**

We have reviewed the accompanying statement of unaudited financial results of M/s ESHA MEDIA RESEARCH LIMITED ('The Company') for the quarter ended 30 June 2023. This statement is the responsibility of the company's management and has been approved by the board of directors. 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 Standards 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 results are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the regulation 33 of the SEBI (Listing Obligations and disclosure requirements) regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatements..

For NSVR & Associates LLP

Chartered Accountants

FRN: 008801S/S200060

V. G. dhaw. N

V Gangadhara Rao N

Partner

Membership No: 219486

UDIN: 23219486BGQCXF7043

Place: Hyderabad

Date: 14 August 2023



Statement of Unaudited Financial Results for the Quarter Ended 30 June 2023

S No	Particulars	Rs.(In Lakhs)			
		Quarter Ended	Quarter Ended	Quarter Ended	Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
1	a) Net Sales / Income from Operations	4.38	0.77	3.93	7.88
2	b) Other Operating Income	-	-	-	-
3	Total Income (1+2)	4.38	0.77	3.93	7.88
4	Expenditure				
	a) Cost of Material Consumed	-	-	-	-
	b) Employee Benefits Expense	0.54	1.85	2.34	8.86
	c) Depreciation expenses	0.29	0.37	0.43	1.49
	d) Other Expenses	5.75	3.43	6.09	15.44
	e) Total	6.58	5.64	8.86	25.80
5	Profit / (Loss) before Exceptional Items and tax (3-4)	(2.21)	(4.88)	(4.93)	(17.91)
6	Exceptional Items	-	-	-	-
7	Profit / (Loss) before tax (5-6)	(2.21)	(4.88)	(4.93)	(17.91)
8	Tax Expenses				
	a) Current Tax	-	-	-	-
	b) Deferred Tax	0.07	(0.21)	0.06	0.33
9	Profit / (Loss) after tax for the period (7-8)	(2.27)	(4.67)	(4.99)	(18.24)
10	Other comprehensive income				
	a) (i) Items that will not be reclassified to profit or loss:	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	b) (i) Items that will be reclassified to profit or loss:	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income for the period	-	-	-	-
11	Total comprehensive income for the period (9+10)	(2.27)	(4.67)	(4.99)	(18.24)
12	Paid-up equity share capital	829.60	829.60	829.60	829.60
13	Other Equity	-	-	-	(720.57)
14	Earnings Per Share (EPS)				
	(Face Value of Rs.10/- each) ;				
	(a) Basic (in Rs.)	(0.03)	(0.06)	(0.06)	(0.22)
	(b) Diluted (in Rs.)	(0.03)	(0.06)	(0.06)	(0.22)

Notes:

(i). The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.

(ii). The above unaudited results have been reviewed by the Audit Committee of the board and approved by the Board of Directors of the Company at their meeting held on 14 August 2023.

(iii). The Statutory Auditors of the Company have carried out "Limited review" of the above unaudited financial results and their Report has been placed before the Board at the said Meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.

(iv). Previous period figures have been regrouped / rearranged wherever necessary, to make them comparable.

(v) The entire operations of the Company relate to only one segment hence segmental reporting as per Ind AS 108 is not applicable.

(vi) The financial results for the quarter ended 30th JUNE 2023 are also available on the Bombay stock exchange website and on the company's website.

Place: Mumbai
Date : 14-08-2023


