

S G D G & ASSOCIATES LLP

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors,
The Sandesh Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **The Sandesh Limited** (the "Company") for the quarter and half year ended on September 30, 2022 (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 (the "Listing Regulations").
2. This Statement, which is the responsibility of Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on Statement based on our review.
3. We conducted our review of 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statements, prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S G D G & Associates LLP
Chartered Accountants
Firm Registration No. – W100188



Bhaumik Thakkar

Bhaumik Thakkar
Partner
Membership No. – 156616
UDIN : 22156616BDLCPVH1640

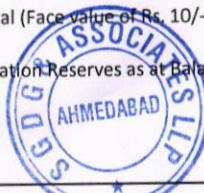
Place: Ahmedabad
Date: November 14, 2022

THE SANDESH LIMITED
CIN-L22121GJ1943PLC000183

REGD. OFFICE : "SANDESH BHAVAN", LAD SOCIETY ROAD, B/H. VASTRAPUR GAM, P.O. BODAKDEV, AHMEDABAD – 380 054.(GUJ.)
Email: cs@sandesh.com, Contact No. (079) 4000 4000,4000 4279, Fax No. (079) 4000 4242, Website: www.sandesh.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

Particulars		For the Quarter ended			For the half year ended		(Rs. In lacs except per share data)
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	8 109.41	8 201.60	7 324.78	16 311.01	12 613.70	30 697.37
II	Other income	3 346.56	352.44	375.69	2 748.34	1 254.95	4 576.52
III	Total revenue (I + II)	11 455.97	8 554.04	7 700.47	19 059.35	13 868.65	35 273.89
IV	Expenses ::						
a	Cost of material consumed	3 354.61	3 235.07	1 965.14	6 589.68	3 688.23	8 656.70
b	Changes in inventories / Cost of goods sold	.06	.02	.32	.08	3.31	3 155.89
c	Employee benefits expense	863.27	886.02	865.55	1 749.29	1 578.35	3 350.66
d	Finance cost	3.95	3.99	10.18	7.94	19.57	20.02
e	Depreciation and amortisation expenses	136.82	131.62	166.34	268.44	329.87	638.19
f	Other expenses	1 510.72	2 520.47	1 635.93	3 080.52	3 303.00	7 899.62
	Total expenses (IV)	5 869.43	6 777.19	4 643.46	11 695.95	8 922.33	23 721.08
V	Profit before exceptional item and tax (III - IV)	5 586.54	1 776.85	3 057.01	7 363.40	4 946.32	11 552.81
VI	Exceptional items	23.52	175.65	163.14	199.17	163.79	230.19
VII	Profit before tax (V + VI)	5 610.06	1 952.50	3 220.15	7 562.57	5 110.11	11 783.00
VIII	Tax Expenses ::						
a	Current tax	815.00	737.47	1 062.19	1 552.47	1 509.02	3 078.87
b	Deferred tax	386.01	(134.12)	(135.79)	251.89	(189.10)	(251.89)
	Total tax expense	1 201.01	603.35	926.40	1 804.36	1 319.92	2 826.98
IX	Profit for the Period (VII - VIII)	4 409.05	1 349.15	2 293.75	5 758.21	3 790.19	8 956.02
X	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	a) Remeasurement of defined benefit obligations	-	-	-	-	-	22.21
	b) Equity Instrument through Other Comprehensive Income	-	-	-	-	-	(2 404.00)
	Total Other Comprehensive Income	-	-	-	-	-	(2 381.79)
XI	Total Comprehensive Income (IX + X) (Comprising Profit and Other Comprehensive Income for the Period)	4 409.05	1 349.15	2 293.75	5 758.21	3 790.19	6 574.23
XII	Paid up Equity Share Capital (Face value of Rs. 10/- each)	756.94	756.94	756.94	756.94	756.94	756.94
XIII	Reserves excluding Revaluation Reserves as at Balance sheet date	-	-	-	-	-	93 870.13
XIV	Earnings per Equity Share:						
	Basic- Rs. Per Share	58.25	17.82	30.30	76.07	50.07	118.32
	Diluted - Rs. Per Share	58.25	17.82	30.30	76.07	50.07	118.32



THE SANDESH LIMITED
CIN : L22121GJ1943PLC000183
UNAUDITED STANDALONE BALANCE SHEET AS AT SEPTEMBER 30, 2022

(Rs. In lacs)

Particulars		As at	As at
		September 30, 2022 (Unaudited)	March 31, 2022 (Audited)
A	ASSETS		
(1)	Non-current assets		
(a)	Property, plant and equipment	5 633.85	5 806.41
(b)	Capital work-in-progress	-	-
(c)	Investment property	4 738.57	5 162.74
(d)	Intangible assets	66.23	70.35
(e)	Financial assets		
(i)	Investments	29 047.86	28 945.95
(ii)	Loans	6 520.00	5 695.00
(iii)	Other financial assets	7 106.76	7 935.42
(f)	Other non-current assets	546.08	396.08
		53 659.35	54 011.95
(2)	Current assets		
(a)	Inventories	4 148.20	4 255.61
(b)	Financial assets		
(i)	Investments	35 288.14	21 824.19
(ii)	Loans	1 563.04	7 949.36
(iii)	Other financial assets	-	215.21
(iv)	Trade receivables	5 703.32	4 229.54
(v)	Cash and cash equivalents	5 118.69	6 956.45
(vi)	Bank balances other than (v)above	23.21	18.08
(c)	Current tax asset (net)	-	418.78
(d)	Other current assets	858.03	1 092.52
		52 702.63	46 959.74
	Total assets	1 06 361.98	1 00 971.69
B	EQUITY AND LIABILITIES		
I	EQUITY		
(a)	Equity share capital	756.94	756.94
(b)	Other equity	99 628.34	93 870.13
		1 00 385.28	94 627.07
II	LIABILITIES		
(1)	Non-current liabilities		
	Deferred tax liabilities (net)	608.61	356.73
		608.61	356.73
(2)	Current liabilities		
(a)	Financial liabilities		
(i)	Borrowings	10.00	10.00
(ii)	Trade payables	976.33	858.94
(iii)	Other financial liabilities	3 126.54	3 466.37
(b)	Other current liabilities	1 157.53	1 617.99
(c)	Provisions	34.59	34.59
(d)	Current tax liabilities (net)	63.10	-
		5 368.09	5 987.89
	Total equity and liabilities	1 06 361.98	1 00 971.69

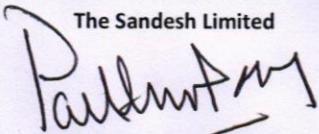


THE SANDESH LIMITED
CIN : L22121GJ1943PLC000183

NOTES:

- i) The aforesaid financial results were reviewed by the Audit Committee and thereafter approved by the Board of the Directors at their meeting held on November 14, 2022. The same have also been subject to Limited Review by the Statutory Auditors. There are no qualifications in the report issued by the Auditors.
- ii) In accordance with Ind AS 108, Operating Segments, the company has disclosed the segment information in the consolidated financial statements.
- iii) Figures for the previous periods have been regrouped / re-arranged, wherever considered necessary.

For and on behalf of the Board
The Sandesh Limited



Parthiv Patel

(DIN: 00050211)
Managing Director

Place: Ahmedabad

Date: November 14, 2022



THE SANDESH LIMITED
CIN : L22121GJ1943PLC000183
UNAUDITED STANDALONE CASH FLOW STATEMENT FOR HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. In lacs)

Particulars	For the Half Year ended	
	September 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	7 562.57	5 110.11
Adjustments for		
Depreciation and amortisation	268.44	329.87
(Profit) on sale of property plant and equipments	(199.17)	(163.79)
Interest income	(626.07)	(342.11)
Dividend income	(85.63)	(55.39)
Changes in fair value of financial assets at fair value through profit or loss	(2 040.06)	(871.57)
Finance Cost	7.94	19.57
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	4 888.02	4 026.69
Adjustments for		
Trade and other receivables	(1 478.91)	(172.74)
Inventories	107.41	(410.18)
Payables, other financial liabilities and provision	(682.91)	(1 343.75)
Loans, other financial assets and other assets	6689.68	(285.54)
CASH GENERATED FROM OPERATIONS	9 523.29	1 814.47
Direct Taxes Paid	(1 070.59)	(1 187.60)
NET CASH FLOW FROM OPERATING ACTIVITIES	8 452.70	626.87
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipments including work in progress	(128.05)	(19.95)
Sale of property, plant and equipment	235.45	174.07
Investments (net)	(11 101.62)	4 514.68
Interest income	626.07	342.11
Dividend income	85.63	55.39
NET CASH FLOW FROM INVESTING ACTIVITIES	(10 282.52)	5 066.30
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost	(7.94)	(19.57)
NET CASH FLOW IN FINANCING ACTIVITIES	(7.94)	(19.57)
NET INCREASE IN CASH AND CASH EQUIVALENTS	(1 837.76)	5 673.61
OPENING CASH AND CASH EQUIVALENTS	6 956.45	1 854.56
CLOSING CASH AND CASH EQUIVALENTS	5 118.69	7 528.17



S G D G & ASSOCIATES LLP
Chartered Accountants

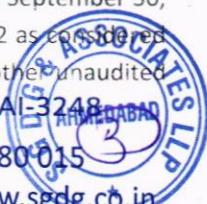
INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO,
THE BOARD OF DIRECTORS,
The Sandesh Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **The Sandesh Limited** (the "Holding Company") and its subsidiary (the Holding company and its subsidiary collectively referred to as "the Group") for the quarter and half year ended on September 30, 2022 ("the Statement"), 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 Regulation").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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.

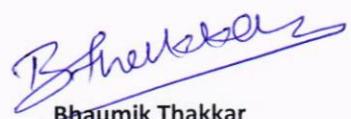
4. The Statement includes the results of the following entities:-
 - The Sandesh Limited – Holding company
 - Wholly owned Subsidiary: Sandesh Digital Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information of subsidiary company which have not been reviewed by us, whose unaudited interim financial results/information reflects total assets of INR 443.65 lakhs as at September 30, 2022 and total revenue of INR 54.12 lakhs and INR 84.57 lakhs, total net loss after tax of INR 3.70 lakhs and INR 30.19 lakhs, total comprehensive loss of INR 3.70 lakhs and INR 30.19 lakhs for the quarter and half year ended on September 30, 2022 respectively and net cash flows INR 1.53 lakhs for half year ended on September 30, 2022 as contained in the consolidated unaudited financial results. These unaudited interim financial results and other unaudited S G D G & Associates LLP, a Limited Liability Partnership with LLP Identity No. AAI-3248-AAD



financial information have been approved and furnished to us by the management. Our conclusion on the statement, in so far as it relates to affairs of the subsidiary company is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanation given to us by the Management, these financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For, S G D G & Associates LLP
Chartered Accountants
Firm Registration No. – W100188



Bhaumik Thakkar
Partner

Membership No. – 156616

UDIN : 22156616BDCQDX1055

Place: Ahmedabad
Date: November 14, 2022



THE SANDESH LIMITED
CIN-L22121GJ1943PLC000183

REGD. OFFICE : "SANDESH BHAVAN", LAD SOCIETY ROAD, B/H. VASTRAPUR GAM, P.O. BODAKDEV, AHMEDABAD – 380 054. (GUJ.)
Email: cs@sandesh.com, Contact No. (079) 4000 4000, 4000 4279, Fax No. (079) 4000 4242, Website: www.sandesh.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

Particulars	(Rs. in lacs, except per share data)					
	For the Quarter ended		For Six Month ended		For the year ended	
	September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	8 151.23	8 229.08	7 367.85	16 380.31	12 718.93	30 883.87
II Other income	3 354.04	352.84	382.46	2 755.74	1 267.46	4 596.58
III Total revenue (I + II)	11 505.27	8 581.92	7 750.31	19 136.05	13 986.39	35 480.45
IV Expenses ::						
a Cost of material consumed	3 354.61	3 235.07	1 965.14	6 589.68	3 688.23	8 656.70
b Changes in inventories / Cost of goods sold	.06	.02	.32	.08	3.31	3 155.89
c Employee benefits expense	901.16	922.33	889.00	1 823.49	1 617.39	3 459.56
d Finance cost	3.95	3.99	10.18	7.94	19.57	20.02
e Depreciation and amortisation expenses	141.09	134.28	166.81	275.37	330.34	642.52
f Other expenses	1 521.12	2 535.77	1 648.18	3 105.74	3 329.50	7 960.22
Total expenses (IV)	5 921.99	6 831.46	4 679.63	11 802.30	8 988.34	23 894.91
V Profit before exceptional item and tax (III - IV)	5 583.28	1 750.46	3 070.68	7 333.75	4 998.05	11 585.54
VI Exceptional items	23.52	175.65	163.14	199.17	163.79	230.19
VII Profit before tax (V + VI)	5 606.80	1 926.11	3 233.82	7 532.92	5 161.84	11 815.73
VIII Tax Expenses ::						
a Current tax	815.00	737.47	1 064.64	1 552.47	1 520.82	3 083.85
b Deferred tax	386.45	(134.02)	(134.84)	252.43	(187.86)	(250.64)
Total tax expense	1 201.45	603.45	929.80	1 804.90	1 332.96	2 833.21
IX Profit for the Period (VII - VIII)	4 405.35	1 322.66	2 304.02	5 728.02	3 828.88	8 982.52
Other comprehensive income						
Items that will not be reclassified to profit or loss						
a) Remeasurement of defined benefit obligations	-	-	-	-	-	24.70
b) Equity Instrument through Other Comprehensive Income	-	-	-	-	-	(2 404.00)
X Total Other Comprehensive Income	-	-	-	-	-	(2 379.30)
XI Total Comprehensive Income (IX + X) (Comprising Profit and Other Comprehensive Income for the Period)	4 405.35	1 322.66	2 304.02	5 728.02	3 828.88	6 603.22
XII Net Profit attributable to						
a Owners of the company	4 405.35	1 322.66	2 304.02	5 728.02	3 828.88	8 982.52
b Non Controlling Interest	-	-	-	-	-	-
XIII Other Comprehensive Income attributable to						
a Owners of the company	-	-	-	-	-	(2 379.30)
b Non Controlling Interest	-	-	-	-	-	-
XIV Total Comprehensive Income attributable to						
a Owners of the company	4 405.35	1 322.66	2 304.02	5 728.02	3 828.88	6 603.22
b Non Controlling Interest	-	-	-	-	-	-
XV Paid up Equity Share Capital (Face value of Rs. 10/- each)	756.94	756.94	756.94	756.94	756.94	756.94
XVI Reserves excluding Revaluation Reserves as at Balance sheet date	-	-	-	-	-	94 317.90
XVII Earnings per Equity Share:						
Basic- Rs. Per Share	58.20	17.47	30.44	75.67	50.58	118.67
Diluted - Rs. Per Share	58.20	17.47	30.44	75.67	50.58	118.67



THE SANDESH LIMITED
CIN : L22121GJ1943PLC000183
UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPTEMBER 30, 2022

(Rs. in lacs)

Particulars		As at	As at
		September 30, 2022 (Unaudited)	March 31, 2022 (Audited)
A	ASSETS		
(1)	Non-current assets		
(a)	Property, plant and equipment	5 646.07	5 817.34
(b)	Capital work-in-progress	-	-
(c)	Investment property	4 738.57	5 162.74
(d)	Intangible assets	83.85	70.35
(e)	Intangible assets under developments	-	12.60
(f)	Financial assets		
(i)	Investments	29 046.86	28 944.94
(ii)	Loans	6 520.00	5 695.00
(iii)	Other financial assets	7 106.86	7 935.52
(g)	Other non-current assets	546.08	396.08
		53 688.29	54 034.56
(2)	Current assets		
(a)	Inventories	4 148.20	4 255.61
(b)	Financial assets		
(i)	Investments	35 634.17	22 209.77
(ii)	Loans	1 570.29	7 958.20
(iii)	Other financial assets	-	215.21
(iv)	Trade receivables	5 741.41	4 266.23
(v)	Cash and cash equivalents	5 127.09	6 963.32
(vi)	Bank balances other than (v)above	23.21	18.08
(c)	Current tax asset (net)	-	424.16
(d)	Other current assets	864.06	1 096.56
		53 108.43	47 407.14
	Total assets	1 06 796.72	1 01 441.71
B	EQUITY AND LIABILITIES		
I	EQUITY		
(a)	Equity share capital	756.94	756.94
(b)	Other equity	1 00 045.92	94 317.90
		1 00 802.86	95 074.84
II	LIABILITIES		
(1)	Non-current liabilities		
	Deferred tax liabilities (net)	613.47	360.98
		613.47	360.98
(2)	Current liabilities		
(a)	Financial liabilities		
(i)	Borrowings	10.00	10.00
(ii)	Trade payables	979.29	860.21
(iii)	Other financial liabilities	3 137.76	3 479.53
(b)	Other current liabilities	1 160.06	1 619.95
(c)	Provisions	36.20	36.20
(d)	Current tax liabilities (net)	57.08	-
		5 380.39	6 005.89
	Total equity and liabilities	1 06 796.72	1 01 441.71



THE SANDESH LIMITED
CIN : L22121GJ1943PLC000183

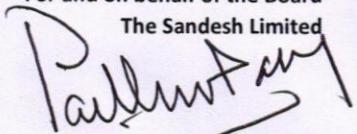
NOTES:

- i) The aforesaid consolidated financial results were reviewed by the Audit Committee and thereafter approved by the Board of the Directors at their meeting held on November 14, 2022. The same have also been subject to Limited Review by the Statutory Auditors. There are no qualifications in the report issued by the Auditors.
- ii) Figures for the previous periods have been regrouped / re-arranged, wherever considered necessary.

Place: Ahmedabad
Date: November 14, 2022

For and on behalf of the Board

The Sandesh Limited



Parthiv Patel

(DIN: 00050211)

Managing Director



THE SANDESH LIMITED
CIN : L22121GJ1943PLC000183
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. in lacs)

Particulars	For the Half Year ended	
	September 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	7 532.92	5 161.84
Adjustments for		
Depreciation and amortisation	275.37	330.34
(Profit) on sale of property plant and equipments	(199.17)	(163.79)
Interest income	(626.21)	(342.26)
Dividend income	(85.63)	(55.39)
Changes in fair value of financial assets at fair value through profit or loss	(2 045.53)	(883.68)
Finance Cost	7.94	19.57
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	4 859.69	4 066.64
Adjustments for		
Trade and other receivables	(1 480.30)	(175.83)
Inventories	107.41	(410.18)
Payables, other financial liabilities and provision	(682.53)	(1 340.63)
Loans, other financial assets and other assets	6 689.28	(285.62)
CASH GENERATED FROM OPERATIONS	9 493.55	1 854.37
Direct Taxes Paid	(1 071.23)	(1 193.75)
NET CASH FLOW FROM OPERATING ACTIVITIES	8 422.32	660.62
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipments including work in progress	(141.28)	(26.47)
Sale of property, plant and equipment	235.45	174.07
Investments (net)	(11 056.62)	4 494.69
Interest income	626.21	342.26
Dividend income	85.63	55.39
NET CASH FLOW FROM INVESTING ACTIVITIES	(10 250.61)	5 039.94
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost	(7.94)	(19.57)
NET CASH FLOW IN FINANCING ACTIVITIES	(7.94)	(19.57)
NET INCREASE IN CASH AND CASH EQUIVALENTS	(1 836.23)	5 680.99
OPENING CASH AND CASH EQUIVALENTS	6 963.32	1 863.66
CLOSING CASH AND CASH EQUIVALENTS	5 127.09	7 544.65



THE SANDESH LIMITED
CIN-L22121GJ1943PLC000183
UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. in lacs)

Sr.No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
1 Segment Revenue	a) Media	7 902.04	7 871.16	6 911.68	15 773.20	11 925.49	26 170.41
	b) Finance	281.86	391.89	472.09	673.75	837.93	1 873.79
	c) Other	-	-	-	-	-	4 859.83
	d) Unallocated	3 321.37	318.87	366.54	2 689.10	1 222.97	2 576.42
	Total	11 505.27	8 581.92	7 750.31	19 136.05	13 986.39	35 480.45
2 Segment Results (Profit before Interest & Tax)							
	a) Media	2 017.39	2 180.54	2 423.96	4 197.90	3 149.17	5 877.94
	b) Finance	278.45	388.48	469.03	666.97	831.82	1 861.46
	c) Other	-	-	-	-	-	1 709.73
	Total	2 295.84	2 569.02	2 892.99	4 864.87	3 980.99	9 449.13
	Less: Interest Expense	3.95	3.99	10.18	7.94	19.57	20.02
	Add: Other un-allocable (expenses) net off income / Other un-allocable income net off un-allocable expenditure	3 314.91	(638.92)	351.01	2 676.00	1 200.42	2 386.62
	Total Profit before Tax	5 606.80	1 926.11	3 233.82	7 532.93	5 161.84	11 815.73
3 Segment Assets							
	a) Media	17 402.38	19 173.34	19 689.05	17 402.38	19 689.05	18 713.87
	b) Finance	8 263.58	10 174.50	13 374.50	8 263.58	13 374.50	13 665.96
	c) Other	1 095.67	1 095.67	1 129.38	1 095.67	1 129.38	1 095.67
	d) Un-allocated	80 035.09	72 994.04	64 500.17	80 035.09	64 500.17	67 966.21
	TOTAL	1 06 796.72	1 03 437.55	98 693.10	1 06 796.72	98 693.10	1 01 441.71
4 Segment Liabilities							
	a) Media	4 777.75	6 590.30	4 874.88	4 777.75	4 874.88	5 788.23
	b) Finance	-	-	-	-	-	-
	c) Other	522.67	191.39	697.10	522.67	697.10	191.39
	d) Un-allocated	693.44	258.36	442.16	693.44	442.16	387.25
	TOTAL	5 993.86	7 040.05	6 014.14	5 993.86	6 014.14	6 366.87
5 Capital Expenditure		96.22	45.06	20.32	141.28	26.48	60.96
6 Depreciation and Amortisation		141.09	134.28	166.81	275.37	330.34	642.52
7 Non Cash Expenses Other than Depreciation and Amortisation		29.40	12.87	76.62	42.27	206.03	639.22

Note: -

There are no inter - segment transfer.

