



**WARNER**  
**MULTIMEDIA LIMITED**

CIN : L70101MH1984PLC033920  
Registered Office : 75-C, Park Street,  
Basement, Kolkata-700 016  
Tel : +91 33 2229 5359 / 9198,  
Fax : +91 33 2229 1967  
Email : warner.multimedia@gmail.com  
Website : www.warnermultimedia

May 30, 2023

**The Deputy Manager**  
**Dept. of Corp. Services**  
**BSE Limited**  
P. J. Towers, Dalal Street  
Fort, Mumbai – 400 001

**The Company Secretary**  
**The Calcutta Stock Exchange Association**  
**Ltd.**  
7, Lyons Range  
Kolkata-700 001

Ref: Scrip Code 10013062(CSE), Scrip Code 511690 (BSE)

Sub: Submission of Audited Results for FY 2022-23 together with Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

Respected Sir or Madam,

With reference to the above and in compliance with Regulation 33(3) of SEBI (LODR) Regulations, 2015, we are enclosing with this letter, Audited Financial Results for the 4<sup>th</sup> quarter and Year ended on 31<sup>st</sup> March 2023 together with Cash Flow Statement, Statement of Assets & Liabilities, Audit Report from Statutory Auditors and declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, as amended till date.

The meeting was commenced at 17.00 Hrs. and concluded at 17.30 Hrs.

This is for the information of Members.

Thanking You,

Yours Faithfully,  
For **WARNER MULTIMEDIA LIMITED**

**PRATEEK DERASARI**  
**DIN: 08484566**  
**MANAGING DIRECTOR**

Enclosed: As stated above



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Ref: Scrip Code 10013062(CSE), Scrip Code 511690 (BSE)

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

It is hereby declared and confirmed that the Auditors' Report on Annual Financial Results of the Company for the year ended 31<sup>st</sup> March 2023 is with unmodified opinion.

This declaration is furnished in reference to the provision of Clause (d) of sub regulation (3) of Regulation 33 of SEBI (LODR) Regulations, 2015 as notified on 25<sup>th</sup> May 2016.

Thanking You,

Yours Faithfully,  
For **WARNER MULTIMEDIA LIMITED**

**PRATEEK DERASARI**  
DIN: 08484566  
**MANAGING DIRECTOR**



**C.A. PRABIR MAHATO**

B.A., (E.con.), B.Com (Hons)

M.Com, LLB, FCA, ACS, ACMA

**MAHATO PRABIR & ASSOCIATES**

E-mail : mahato.prabir@yahoo.in

CHARTERED ACCOUNTANTS

E-mail : mahatoprabir@rediffmail.com

16/2G/1B, DOVER TERRACE, KOLKATA - 700 019

**Independent Auditor's Report on the Quarterly and Year to Date Audited 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

**WARNER MULTIMEDIA LIMITED**

**Report on the audit of the Financial Results**

We have audited the accompanying statement of quarterly and year to date financial Results of M/S. **WARNER MULTIMEDIA LIMITED** (the "Company") for the quarter and year ended March 31, 2023 "Statement") attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2023 except as stated in basis for qualification paragraph.

**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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 financial statements under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



**Emphasis of Matters**

- i. The Company is having investments in some of small cap illiquid stocks where either there is very thin trading or is no trading during the entire financial year. Even trading in some of these shares has been suspended by Stock Exchanges. The Company has valued these shares on last traded price on BSE/CSE and has not made any provision for the possible losses.
- ii. The audited financial statement, valuation of the unquoted investments are subject to the valuation by independent valuer, as per management explanation they are under process to carrying out fair valuation from registered valuer, these are shown its investment value.
- iii. The Company is having Closing Stock worth ₹ 223.00 Lakh of Software (Website Domains) which is unmoved since FY 2018-19. The Company has not provided for any contingent liabilities against the same, thus we are unable to comment on the fair valuation of said Stock of Software as well as its impact on the Company whether financial or any other. However, in the opinion of management the value which has been shown in Statement is fair value and has no impact on Statement of Profit & Loss.

Our opinion is not modified in respect of this matter.

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

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 the accuracy and completeness of the



accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the 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 Board of Directors is also responsible for overseeing the Company's financial reporting Process.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 control.
- 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 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 made by the Board of Directors.
- Conclude on the appropriateness of the 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 represents 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 quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

#### For Mahato Prabir & Associates

Chartered Accountants

ICAI Registration No. 325966E



CA Prabir Mahato

Partner

M. No. 060238

Place: Kolkata

Date: May 30, 2023

UDIN: 23060238 BGYS PF 6526

## WARNER MULTIMEDIA LIMITED

Regd. Office : P-27, Princep Street, 3rd Floor, Kolkata- 700072  
CIN-L92100WB1983PLC036338, Email: warner.multimedia@gmail.com, website: www.warnermultimedia.in  
Statement of Standalone Audited Financial Results for the Quarter & Year ended March 31, 2023

Rs. in Lakhs

Sr. No.	Particulars	3 Months ended	Preceding 3 Months ended	Corresponding 3 Months ended	Year to date figures as on	Year to date figures as on
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Un-Audited	Audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other Income/(Loss)	-	-	(0.220)	-	-
III	<b>Total Income (I+II)</b>	-	-	(0.220)	-	-
IV	<b>Expenses</b>					
	Cost of Material Consumed	-	-	-	-	-
	Purchases	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-	-	-	-	-
	Employees Benefit Expenses	-	-	-	-	-
	Finance Costs	-	-	-	-	-
	Depreciation & Amortization Expenses	-	-	-	-	-
	Other Expenses	1.155	0.482	0.717	7.478	7.350
	<b>Total Expenses (IV)</b>	<b>1.155</b>	<b>0.482</b>	<b>0.717</b>	<b>7.478</b>	<b>7.350</b>
V	<b>Profit / (Loss) before Tax &amp; Exceptional Items (III-IV)</b>	<b>(1.155)</b>	<b>(0.482)</b>	<b>(0.937)</b>	<b>(7.478)</b>	<b>(7.350)</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(1.155)</b>	<b>(0.482)</b>	<b>(0.937)</b>	<b>(7.478)</b>	<b>(7.350)</b>
VIII	<b>Tax Expenses</b>					
	Current	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	<b>Total Tax Expenses (VIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
IX	<b>Profit for the Period / Year from continuing operations (VII-VIII)</b>	<b>(1.155)</b>	<b>(0.482)</b>	<b>(0.937)</b>	<b>(7.478)</b>	<b>(7.350)</b>
X	Other Comprehensive Income	-	-	-	-	-
	A. Items that will not be classified to Profit or Loss	-	-	-	-	-
	i) Remeasurements of the defined measurement plan	-	-	-	-	-
	ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	B. i) Items may be classified to Profit or Loss	-	-	-	-	-
	ii) Income Tax relating to Items that may be reclassified to Profit or Loss	-	-	-	-	-
	<b>Total other Comprehensive Income (X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Total Comprehensive Income for the Period / Year (IX+X)</b>	<b>(1.155)</b>	<b>(0.482)</b>	<b>(0.937)</b>	<b>(7.478)</b>	<b>(7.350)</b>
XII	Paid-up Equity Share Capital (Face Value of Re 10/- each)	1,855.540	1,855.540	1,855.540	1,855.540	1,855.540
XIII	Other Equity	-	-	-	(2,044.196)	(2,036.718)
XIV	Earnings per Share (Face Value of Re 10/- each)					
	a) Basic	(0.006)	(0.003)	(0.005)	(0.040)	(0.040)
	b) Diluted	(0.006)	(0.003)	(0.005)	(0.040)	(0.040)

**Notes :**

- As per Indian Accounting Standard (Ind AS) 108 "Operating Segment", the Company's business falls within a single business segment viz. "Finance & Investments" and thus Segmental Report for the Quarter is not applicable to the Company.
- Above results were reviewed and recommended by Audit Committee taken on record by Board of Directors in their Meeting held on May 30, 2023.
- The Statutory Auditors have carried out Audit for above Financial Results.
- These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind-AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- Previous period figure have been regrouped/rearranged wherever necessary to correspond with the current period / year classification / disclosures.
- Figures for the quarters ended 31st March 2023 and 31st March 2022 as reported in these financial results, are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of the third quarter of the respective financial years.

Place : Kolkata  
Date : May 30, 2023

For Warner Multimedia Limited  
Sd/-  
Prateek Derasari  
Managing Director



# WARNER MULTIMEDIA LIMITED

## Statement of Assets & Liabilities

(₹ In Lakhs)

Particulars	As At 31st March 2023	As At 31st March 2022
	Audited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	-	-
<b>Financial Assets</b>		
Income Tax Assets	-	-
Deferred Tax Assets	-	-
<b>Total Non-Current Assets ...</b>	-	-
<b>Non-Current Financial Assets</b>		
Non-current investments	439.800	439.800
Trade receivables, non-current	-	-
Loans, non-current	-	-
Other non-current financial assets	-	-
<b>Total Non-Current Financial Assets ...</b>	439.800	439.800
Deferred Tax Assets	-	-
Other Non-Current Assets	-	-
<b>Gross Non-Current Assets ...</b>	-	-
<b>Current Assets</b>		
Inventories	-	-
<b>Financial Assets</b>		
Current Investments	-	-
Trade Receivables	-	-
Cash & Cash Equivalents	0.003	0.003
Bank Balances	0.802	0.802
Short Term Loans & Advances	105.000	105.000
Other Financial Assets	-	-
Other Current Assets	2.131	2.131
<b>Total Non-Current Assets ...</b>	107.935	107.936
<b>Total Assets .....</b>	547.735	547.736
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,855.540	1,855.540
Reserves & Surplus	(2,044.196)	(2,036.718)
Money Received against Share Warrants	-	-
<b>Total Equity ...</b>	(188.656)	(181.178)
Share Application Money Pending Allotment	-	-
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
<b>Financial Liabilities</b>		
Long Term Borrowings	319.628	319.628
Long Term Provisions	-	-
Deferred Tax Liabilities (Net)	162.424	162.424



Other Non Current Liabilities	-	-
<b>Total Non-Current Liabilities ...</b>	<b>482.052</b>	<b>482.052</b>
<b>Current Liabilities</b>		
Financial Liabilities	-	-
Short Term Borrowings	-	-
Trade Payables	204.850	204.850
Other Financial Liabilities	-	-
Short Term Provisions	-	-
Current Tax Liabilities (Net)	0.856	0.856
Other Current Liabilities	48.633	41.155
<b>Total Current Liabilities ...</b>	<b>254.339</b>	<b>246.861</b>
<b>Total Liabilities .....</b>	<b>736.391</b>	<b>728.913</b>
<b>Total Equity &amp; Liabilities .....</b>	<b>547.735</b>	<b>547.735</b>



**WARNER MULTIMEDIA LIMITED**  
Statement of Cash Flow as at 31st March, 2023

₹ In Lakhs

Particulars	31.03.2023	31.03.2022
<b>A. Cash Flow from Operating Activities</b>		
<i>Net Profit before tax and extraordinary Items</i>	(7.478)	(7.350)
<i>Adjustments for</i>		
Depreciation	-	-
Deferred revenue expenditure w/off	-	-
Preliminary expenses w/off	-	-
<i>Operating profit before working capital changes</i>	(7.478)	(7.350)
<i>Adjustments for Working Capital Changes</i>		
Decrease / (Increase) Loan & Advances	-	-
Decrease / (Increase) Trade Receivable	-	-
Decrease / (Increase) in Inventories	-	-
Decrease / (Increase) in Loans & Advances	-	-
Decrease / (Increase) in Other Current Assets	-	-
(Decrease) / Increase in Other Current Liabilities and Provisions	7.478	7.350
<i>Cash Generated from operations</i>	7.478	7.350
Income tax earlier year	-	-
Extra Ordinary Items	-	-
Income Tax Liability for the year	-	-
<i>Net Cash From Operating Activities</i>	-	-
<b>B. Cash Flow From Investing Activities</b>		
Decrease / (Increase) in Fixed Assets	-	-
Decrease / (Increase) in None Current Assets	-	-
Deferred Tax Assets	-	-
<i>Net Cash from Investing Activities</i>	-	-
<b>C. Cash Flow From Financing Activities</b>		
Extraordinary Items	-	-
<i>Net Cash used in Financing Activities (A+B+C)</i>	-	-
<i>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</i>	-	-
<i>Opening Balance of Cash &amp; Cash Equivalents</i>	0.805	0.805
<i>Closing Balance of Cash &amp; Cash Equivalents</i>	0.805	0.805

