

CRYSTAL BUSINESS SYSTEM LIMITED

(Formerly known as SADHNA BROADCAST LIMITED)

CIN: L92100DL1994PLC059093

Registered Office: 37, Second Floor, Rani Jhansi Road, Motia Khan, Paharganj, New Delhi- 110055

Email ID: cbnl.delhi@gmail.com, Website: www.sadhna.com

Phone: 91-11-23552627, Fax No.: 91-11-23524610

To,

Date: 15.05.2026

**BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001
Scrip Code: 540821**

**Metropolitan Stock Exchange of India Limited
205(A), 2nd floor, Piramal Agastya Corporate
Park, Kamani Junction, LBS Road, Kurla (West),
Kurla (West) Mumbai-400070
Scrip Symbol: SADHNA**

Sub: Submission of Audited Financial results of the Company for the quarter and year ended 31st March, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Dear Concern,

With reference to the above captioned subject, it is to inform you that in Compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board Meeting held today i.e. Friday, 15th May, 2026 at 12:00 PM and concluded at 05:30 PM at the registered office of the Company to review and approve the following:

1. The Board considered and approved the Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2026.
2. The Board reviewed and took on record the Auditor's Report on the Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.

Please find enclosed herewith the Copies of the following:

1. Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.
2. Auditor's Report on the Audited Financial Results of the Company for the quarter and year ended 31st March, 2026.
3. Statement on impact of audit qualifications on Annual Financial Results for financial year ended 31st March, 2026.

This is for your information and record.

Thanking You,

**For Crystal Business System Limited
(Formerly known as Sadhna Broadcast Limited)**

**Bal Mukund Tiwari
Managing Director
DIN: 02566683
Place: Delhi**

CRYSTAL BUSINESS SYSTEM LIMITED
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 (CIN: L92100DL1994PLC059093)

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 Phone: 91-11-23552627, Fax No.: 91-11-23524610
 Balance Sheet as at 31st March 2026

(Amount in Lakhs, except stated otherwise)

Particulars	As at 31-03-2026 Audited	As at 31-03-2025 Audited
A. ASSETS		
1. Non-current assets		
(a) Property Plant and Equipment	117.83	145.25
(b) Intangible asset		
Work in Progress	6.82	8.82
(c) Financial Assets		
(i) Loans	240.76	236.00
(ii) Investment	508.91	535.05
(d) Deferred tax assets (net)	10.77	21.77
(e) Other non-current assets	79.10	79.10
Total - Non-current assets	964.20	1025.99
2. Current assets		
(a) Financial Assets		
(i) Trade receivables	886.54	578.03
(ii) Loans and advances	151.66	593.98
(iii) Cash and cash equivalents	25.61	8.97
(b) Other current assets	221.95	251.58
Total - Current assets	1285.75	1432.56
TOTAL-ASSETS	2249.95	2458.55
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Share capital	1002.65	1002.65
(b) Other Equity	506.77	521.24
Total Equity	1509.43	1523.90
2. Non-Current liabilities		
(a) Financial Liabilities		
(i) Loans	221.88	234.88
Total - Non- Current liabilities	221.88	234.88
3. Current liabilities		
(a) Financial Liabilities		
(i) Loans	60.11	147.97
(ii) Trade payables	396.31	421.40
(iii) Other Financial Liabilities	10.17	6.11
(b) Other current liabilities	40.17	83.46
(c) Current tax liabilities	11.88	40.83
Total - Current liabilities	518.64	699.77
TOTAL-EQUITY AND LIABILITIES	2249.95	2458.55

For CRYSTAL BUSINESS SYSTEM LIMITED
 (Formerly known as SADHNA BROADCAST LIMITED)

Name: BAL MUKUND TIWARI
 Designation: Managing Director
 DIN: 02566682
 Date: 15.05.2026
 Place: New Delhi



Sonia Sharma
 CFO
 PAN: AYRP57732A
 Date: 15.05.2026
 Place: New Delhi

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Statement of Profit and Loss for the Quarter & Year ended 31st March, 2026

[Amount in Lakhs, except stated otherwise]

S.No	Particulars	Current	Previous	Corresponding	Current Year to	Previous Year to	Year to date figures for the year ended
		Quarter Ended	Quarter Ended	Quarter Ended	Date Figures for the Year Ended	Date Figures for the Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	
		Audited	Un-Audited	Audited	Audited	Audited	Audited
I	Revenue from Operations	459.94	89.92	645.90	868.32	1722.18	1541.00
II	Other Income	12.74	11.48	12.95	46.12	38.56	14.68
III	Total Income from operations (net)	472.68	101.41	658.85	914.44	1760.94	1555.67
IV	Expenses						
	Operating Cost	79.98	192.87	647.32	586.24	1168.73	1063.27
	Cost of Materials consumed	-	-	-	-	-	-
	Purchases of stock-in-trade	-	-	21.45	-	31.99	1.68
	Changes in inventories of finished goods, work in progress and stock in trade	-	-	8.66	-	-	0.00
	Employee Benefit expenses	32.48	18.54	22.17	90.72	88.16	90.56
	Finance costs	5.23	2.54	5.49	10.89	12.87	1.23
	Depreciation and amortisation expenses	4.49	9.07	12.46	35.60	45.73	41.57
	Other Expenses	17.13	37.03	91.85	156.44	277.33	300.05
	Total Expenses (IV)	139.31	260.04	809.41	879.89	1625.02	1500.36
V	Profit/(Loss) before exceptional items (I-IV)	333.36	-158.63	-150.55	34.55	135.92	55.31
VI	Exceptional Items	-	-	-0.15	0.00	-0.15	7.19
VII	Profit/(Loss) before tax (V-VI)	333.36	-158.63	-150.70	34.55	135.77	47.92
VIII	Tax Expenses						
	(1) Current tax	11.88	-	28.69	11.88	40.81	15.75
	(2) Tax expense earlier year	-	-	7.54	0.00	7.54	0.00
	(3) Deferred tax	2.91	13.23	-3.00	11.00	-3.15	-1.53
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	318.57	-171.86	-126.56	11.67	90.55	33.61
X	Profit/(Loss) for the period from discontinuing operations	-	-	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	-	-	0.00	0.00	0.00	0.00
XII	Profit/(Loss) for the period from discontinued operations (after tax) (X-XI)	-	-	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX-XII)	318.57	-171.86	-126.56	11.67	90.55	33.61
XIV	Other Comprehensive Income						
	A. (I) Items that will not be reclassified to profit or loss	-26.14	-	-99.90	-26.14	-99.90	68.54
	(II) Income tax related to items that will not be reclassified to profit or loss	3.27	-	30.28	3.27	30.28	-17.25
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	0.00	0.00
	(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	0.00	0.00
XV	Total Comprehensive Income for the period (XII-XIV) (Comprising profit/(loss) and other comprehensive income for the period)	295.69	-171.86	-196.18	-11.20	20.93	84.90
XVI	Earning per Equity Share (for continuing operations)						
	(1) Basic	0.32	-0.17	-0.13	0.01	0.09	0.08
	(2) Diluted	0.32	-0.17	-0.13	0.01	0.09	0.08
XVII	Earning per Equity Share (for discontinued operations):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per Equity Share (for continuing and discontinued operations):						
	(1) Basic	0.32	-0.17	-0.13	0.01	0.09	0.08
	(2) Diluted	0.32	-0.17	-0.13	0.01	0.09	0.08

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on 15th May 2026 and the statutory auditors of company have conducted a "Limited review report" of the above financial results for the quarter and year ended 31st March, 2026, in accordance with Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations 2015.
- The Company has only one reportable segment in accordance with IND AS 108 "operating segments".
- The figures for the Quarter Ended 31st March 2026 and 31st March 2025 are the balancing figures between audited figures in respect of the full financial year and the published unaudited year to date figures up to Third quarter of the respective financial year.
- The previous period and year figures have been regrouped/ reclassified wherever necessary.

For CRYSTAL BUSINESS SYSTEM LIMITED (Formerly known as SADHNA BROADCAST LIMITED)

Name: BAL MUKUND WARI
 Designation: Managing Director
 DIN: 02580000
 Date: 15.05.2026
 Place: New Delhi

Name: Sangeeta Sharma
 PAN: AYXP5734A
 Date: 15.05.2026
 Place: New Delhi



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Statement of Audited Cash Flow Statement for the Year Ended 31st March 2026

(Amount in Lakhs, except stated otherwise)

Sl No.	Particulars	For the Year Ended	For the Year Ended
		31-March-2026	31-March-2025
		Audited	Audited
A	CASH FLOW FROM OPERATING ACTIVITIES	34.55	135.77
	Net Profit before tax and extraordinary items		
	Add/ (Deduct): Adjustments for	35.60	45.73
	a) Depreciation	-	-
	b) Non cash income	-46.12	-38.56
	c) Interest Income	10.89	-
	d) Interest Expense	-	0.87
	e) Other Adjustment	34.93	143.82
	Operating Profit before Working Capital Changes		
	Adjustments for (increase)/ decrease in operating assets:	-308.51	4.27
	Trade Receivables	29.63	133.22
	Other current financial assets	-	-
	Other current non- financial assets	-	10.80
	Other non current financial assets	-	-
	Other non current assets	-	-
	Inventories	442.33	-506.84
	Short term Loans & Advances	-	-
	Adjustments for increase / (decrease) in operating liabilities:	-25.09	-120.11
	Trade Payables	-	0.74
	Short term borrowing	4.06	-135.51
	Current financial Liabilities	-43.29	-
	Other Current Liabilities	-	-23.29
	Current non-financial Liabilities	-40.83	-
	Direct Taxes	93.22	-349.58
	Net Cash from Operating Activities		
B	CASH FLOW FROM INVESTING ACTIVITIES	-6.19	-16.17
	Fixed Assets Purchased	-4.76	-
	Long-term Loans and Advances	46.12	204.55
	Interest income on long term loan and advances	-	-
	Sale of Investments	35.17	188.38
	Net Cash from Investing Activities		
C	CASH FLOW FROM FINANCING ACTIVITIES	-87.86	-9.82
	Increase/(Decrease) in Borrowings	-13.00	86.06
	Increase/(Decrease) in Loans & Advances	-10.89	-
	Interest Expense	-	38.56
	Interest Income	-111.75	114.80
	Net Cash from Financing Activities		
	Net Increase/ (Decrease) in Cash and Cash Equivalents	16.64	-46.40
	Cash and Cash Equivalents as on 01st day of April	8.97	55.36
	Cash and Cash Equivalents as on 31st March	25.61	8.97

For CRYSTAL BUSINESS SYSTEM LIMITED (Formerly known as SADHNA BROADCAST LIMITED)

Name: BAL MUKUND TIKARI
 Designation: Managing Director
 DIN: 02566683
 Date: 15.05.2026
 Place: New Delhi



Independent Auditor's Report

To the Board of Directors

Crystal Business System Limited

(Formally Known as Sadhna Broadcast Limited)

Report on the audit of the Standalone Annual Financial Results

Qualified Opinion

We have audited the accompanying standalone annual financial results of Crystal Business System Limited (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the aforesaid standalone annual financial results:

- a) Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) gives a true and fair view in conformity with the recognition and measurement principles laid down in 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 for the year ended 31 March 2025.

Basis for Qualified Opinion

The Company has not complied with the provisions of the Employees' State Insurance Act, 1948, the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, and the Payment of Gratuity Act, 1972, and accordingly has not made the required contributions / provisions under these statutes. Consequently, the Company has not recognised employee benefit obligations in accordance with the recognition and measurement principles prescribed under Indian Accounting Standard (Ind AS) 19 – Employee Benefits. The resultant impact of this non-compliance on the standalone annual financial results – including the consequential effects on employee benefits expense, current and non-current liabilities, deferred tax balances and reserves – is not ascertainable.

Page 1 of 4



Offices: Delhi- Kolkata-Ahmedabad

Office Address: 1217, Pearls Omaxe Building, Netaji Subhash Place, Delhi-110034 | Ph: 011 45518901

Email: delhi@basco.in | Website: www.basco.in

These matters, individually and in the aggregate, are material but not pervasive to the standalone annual financial results.

The matter giving rise to the qualification was also the subject of a qualified opinion in our report dated 16 May 2025 on the standalone annual financial results of the Company for the year ended 31 March 2025. The matter remains unresolved as at the date of this report and, accordingly, our opinion on the current year's standalone annual financial results is also modified in respect of this matter and on the corresponding figures, by virtue of the possible effects on the comparability of the current year's and the previous year's figures.

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 SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 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 qualified opinion on the standalone annual financial results.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the standalone annual financial results of the Company for the year ended 31 March 2026. These matters were addressed in the context of our audit of the standalone annual financial results as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

Management's and Board of Director's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

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/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian 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.

Auditor's Responsibilities for the Audit of the Standalone Annual 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 the Standards on Auditing (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 standalone financial results.

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

- i. Identify and assess the risks of material misstatement of the standalone financial results, 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.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and the Board of Directors.
- iv. Conclude on the appropriateness of the Management's and 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 standalone 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.
- v. Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- vi. 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 Matter(s)

The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published audited year to date figures up to the third quarter of the current financial year.

For & on Behalf of
BAS & CO. LLP
Chartered Accountant
FRN 323347E/E300008



(CA Ritika Agarwal)

M. No: 527731

UDIN: 26527731LYFARJ9509

Date: 15-05-2026

Place: New Delhi



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(Formerly known as SADHNA BROADCAST LIMITED)

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Date: 15/05/2026

To,

**BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001**

**Metropolitan Stock Exchange of India Limited
205(A), 2nd floor, Piramal Agastya Corporate
Park, Kamani Junction, LBS Road, Kurla (West),
Kurla (West) Mumbai-400070**

Scrip Code: 540821

Scrip Symbol: CRYSTAL

Sub: Disclosure of the impact of audit qualifications

Dear Sir,

Pursuant to the SEBI Notification No SEBI/ LAD-NRO/GN2016-17/001 Dated May 26th, 2016 and Circular No CIR/CFD/CMD/56/2016 Dated May 27, 2016 issued by the Securities & Exchange Board of India (SEBI) on Disclosure of the Impact of Audit qualifications by the Listed Entities prescribed in Schedule VII read with Regulation 33 and Regulation 52 of SEBI (LODR), (Amendment), Regulations, 2016. We submit here with enclosed statement on impact of Audit Qualifications for the financial result of the company March 31st, 2026.

You are requested to take it on record.

**For Crystal Business System Limited
(Formerly known as SADHNA BROADCAST LIMITED)**

**Bal Mukund Tiwari
Managing Director
DIN: 02566683
Place: Delhi**

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Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016) (Rs in Lacs)				
Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)	
1.	Turnover / Total income (including other income)	914.44	914.44	
2.	Total Expenditure	879.89	879.89	
3.	Net Profit/(Loss)	11.67	11.67	
4.	Earnings Per Share (In Rs)	0.01	0.01	
5.	Total Assets	2249.95	2249.95	
6.	Total Liabilities	740.52	740.52	
7.	Net Worth	1509.43	1509.43	
8.	Any other financial item(s) as felt appropriate by the management)	NIL	NIL	

Audit Qualification (each audit qualification separately):

Details of Audit Qualification:

- i. The Company has not complied with the provisions of the EPF Act, ESI Act, and the Payment of Gratuity Act, and has not made the required contributions under these statutes.
- ii. This non-compliance is also not in accordance with the recognition and measurement principles of Ind AS 19 — Employee Benefits.
 - a. **Type of Audit Qualification:** Qualified Opinion
 - b. **Frequency of qualification:** Repeated.
 - c. **For Audit Qualification(s) where the impact is quantified:** Not applicable



d. **For Audit Qualification(s) where the impact is not quantified:**

I. Management is unable to estimate the impact, reasons for the same:

e. **Management Reply;**

The management acknowledges the non-compliance and is in the process of evaluating the necessary steps to obtain the required registrations and ensure compliance with applicable employee benefit laws.

The financial impact of the above qualification is presently unascertained due to the absence of historical employee data and pending assessment of potential liabilities. However, management believes that the impact, while material, does not have a pervasive effect on the financial position of the Company.

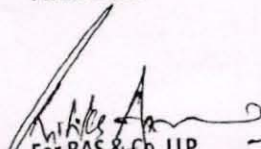
For CRYSTAL BUSINESS SYSTEM LIMITED

Bal Mukund Tiwari
Managing Director
DIN: 02566683



Sonia Sharma
CFO
PAN: AYXPS7732A

Date: 15-05-2026
Place: Delhi


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



CA RITIKA AGARWAL
(Designated Partner)
M. No. 527731

Date: 15-05-2026
Place: Delhi