



Date: 23-10-2026

To

The National Stock Exchange of India Limited (NSE), Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai -400051 Symbol: GRADIENTE	The Listing Department, The Calcutta Stock Exchange Ltd, 7 Lyons Range, Dalhousie, Kolkata-700001, (CSE Scrip Code: 10032161)
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Subject: Outcome of the Board Meeting held on 23-10-2026.

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, this is to inform you that the Board of Directors of the Company in their meeting held on Friday, 23rd October, 2026 considered and approved the following:

1. Unaudited Standalone Financial Results of the Company for the quarter and half year ending September 30, 2026

- a) Considered and approved Un-audited standalone financial results for the quarter and half year ended 30th September, 2026.
- b) Considered and approved Limited Review Report from the Statutory Auditors of the Company on the aforesaid Standalone Financial Results.

2. Appointment of Ms. Shiksha (ICSI M. No. A73583) as Company Secretary (Key Managerial Personnel) and Compliance Officer of the Company:

Pursuant to Regulations 6 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the Company in its meeting held today i.e. 23rd October, 2026, approved the appointment of Ms. Shiksha (ICSI M. No. A73583) as Company Secretary (Key Managerial Personnel) and Compliance Officer of the Company with effect from October 23rd, 2026.

Consequently, Ms. Shiksha has been:

- a) designated as Company Secretary (Key Managerial Personnel) of the Company in terms of Section 203 of the Companies Act, 2013 read with



Rule 8 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modifications or reenactments thereof);

- b) Designated as Compliance Officer for compliance pursuant to SEB (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time and Code of Internal Control and Conduct for Preservation of Price Sensitive Information and Prevention of Insider Trading of the Company.

The details required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 (Master Circular) read with SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are given in '**Annexure - A**'.

The meeting commenced at 04:00 PM and concluded at 05:35 PM

Further, the Trading Window for trading in the securities of the Company shall continue to remain closed for the Designated Persons as per the SEBI (Prohibition of Insider Trading) Regulations read with Company's Code of Conduct for Prohibition of Insider Trading, till 48 hours after the declaration of the aforesaid financial result.

The financial results will be made available on the Company's website at www.gradientinfotainment.com/financials

Kindly take the same on record.

Yours truly

For **Gradiente Infotainment Limited**

VIMAL RAJ
MATHUR

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Vimal Raj Mathur
Managing Director
(DIN-03138072)





ANNEXURE -A

DETAILS REQUIRED UNDER REGULATION 30 OF THE SEBI LISTING REGULATIONS READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/POD2/CIR/P/2023/120 DATED JULY 11, 2023 (MASTER CIRCULAR) READ WITH SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED JULY 13, 2023.

Sr.	Particulars	Details
1.	Reason for change vis. appointment	Appointment of Ms. Shiksha a qualified company secretary (Mem. No. A73583) as company secretary and compliance officer designated as Key managerial personnel of the Company.
2.	Date of appointment and term of appointment	Date of appointment: October 23, 2026 Term: Not Applicable.
3.	Brief profile (in case of appointment)	Ms. Shiksha is an Associate Member of the Institute of Company Secretaries of India (ICSI) and she has successfully completed article ship, during which she gained extensive experience in various aspect of Company law, including ROC filings, annual filings and other related regulatory processes. Beside being Company Secretary, she is holding degree of B. COM (Hons.)
4.	Disclosure of relationship between directors	Not Applicable
5.	Shareholding, if any in the Company	Nil

Thanking You

For **Gradiente Infotainment Limited**

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Vimal Raj Mathur
Managing Director
(DIN-03138072)



SUNIT M CHHATBAR & CO

Gokul, Govind nagar St No 4, Gandhigram, Rajkot - 360007

E-Mail - Chhatbar.sunit@gmail.com

Mo. 9033927693

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of GRADIENTE INFOTAINMENT LIMITED Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to The Board of Directors GRADIENTE INFOTAINMENT LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **GRADIENTE INFOTAINMENT LIMITED** ('the Company') for the quarter ended 30th September 2026 and year to date from July 01, 2026 to September 30, 2026 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations1").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended (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. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate





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assurance as to whether the Statement is free of material misstatement. 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.

4. Based on our review conducted as 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 Standards specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement .

FOR, M/S. SUNIT M CHHATBAR & CO

CHARTERED ACCOUNTANTS

ICAI Firm Registration Number: 141068W

CA Sunit M Chhatbar

Proprietor

Membership No. 166095



UDIN: 26166095BKWMBS8353

Date: 23/10/2026

Place of Signature: Rajkot

GRADIENTE INFOTAINMENT LIMITED

CIN : L66120TG1992PLC014317

Reg Ofc: #306, 3rd Floor, Mayfair Gardens, Banjara Hills, Road No 12, Hyderabad- 500034
Corp Ofc: 508, 5th Floor, Gowra FountainHead, HUDA Techno Enclave, Hitec City, Hyderabad, 500081
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR
ENDED 30TH SEPTEMBER 2026

(₹ in Lakhs)

S	Particulars	QUARTER ENDED			HALF YEAR ENDED		Previous Year ended
		Three months ended	Preceding three months ended	Corresponding three months ended in previous year	Half Year Ended	Corresponding Half Year Ended in previous year	
		30.09.2026 (Un-Audited)	30.06.2026 (Un-Audited)	30.09.2025 (Un-Audited)	30.09.2026 (Un-Audited)	30.09.2025 (Un-Audited)	
	Income :						
1	(a) Revenue from operations	2877.76	1,728.94	169.24	4606.70	246.98	2,986.32
	(b) Other Income	0.02	-	-	0.02	-	1.14
	Total Income	2877.78	1728.94	169.24	4606.72	246.98	2987.46
	Expenses :						
	a) Cost of Material Consumed	2681.63	1,464.02	51.85	4145.64	61.99	2,277.41
	b) Purchases of stock in trade	-	-	-	-	-	-
2	c) Changes in inventories of finished goods Work-in-progress and stock-in-goods (Transfer to Capital WIP)	-	-	-	-	-	-
	d) Employee benefits expense	25.91	37.17	24.72	63.08	48.59	98.52
	e) Finance Cost	0.40	0.40	0.91	0.80	1.85	4.15
	f) Depreciation and amortisation expense	10.06	10.06	9.29	20.12	18.58	40.24
	g) Other Expenses	56.15	39.09	33.77	95.24	65.91	153.32
	Total Expenses	2774.14	1550.74	120.55	4324.88	196.91	2573.63
3	Profit/(Loss) before tax (1-2)	103.64	178.20	48.69	281.84	50.07	413.83
	Tax expenses						
4	a) Current tax	25.61	44.85	12.26	70.46	12.61	117.00
	b) Deferred tax	-	-	-	-	-	-
5	Net profit/(loss) for the period (3+/-4)	78.03	133.35	36.43	211.38	37.47	296.83
	Other comprehensive income / (loss)						
6	(i) Items that will not be reclassified to profit or loss - Remeasurements gain / (loss) on defined benefit plans	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
7	Total comprehensive income (5+6)	78.03	133.35	36.43	211.38	37.47	296.83
8	Paid up Equity Share Capital (Face value of Rs.10 /- per share)	33240.00	33240.00	33240.00	33240.00	33240.00	33240.00
9	Reserves excluding Revaluation Reserve as per balance sheet at year end						-1,743.80
10	Earnings Per Share(of Rs.10/- each) (not annualised)						
	a) Basic	0.02	0.04	0.01	0.06	0.01	0.09
	b) diluted	0.02	0.04	0.01	0.06	0.01	0.09

Notes :

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held in October 23,2026.
- These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended
- Figures of previous year/ quarter have been re-grouped wherever necessary
- The Company's primary business segment is reflected based on principal business activities carried on by the Company as per Indian Accounting Standard 108, Operating Segments, as notified under the Companies (Indian Accounting Standards) Rules, 2015, the Company operates in one reportable segment i.e. Media and Entertainment

For SUNIT M CHHATBAR & Co

Chartered Accountants

Firm Reg No: 141068W

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CA Sunit M Chhatbar

Proprietor

M.No. 166095

UDIN: 26166095BKWMBS8353

Place: Hyderabad

Date: 23/10/2026



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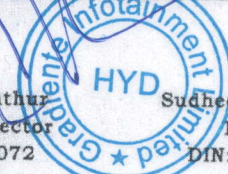
For and on behalf of Board of Directors of
Gradiante Infotainment Limited

Vimal Raj Mathur
Managing Director

DIN: 03138072

Sudheep Raj Mathur
Director

DIN: 03138111



Gradiente Infotainment Limited

Balance Sheet as at 30 September 2026

(All amounts in ₹ in Lakhs, except share data and where otherwise stated)

Particulars	30 September 2026	31 March 2026
Assets		
Non-current assets		
(a) Property, Plant and Equipment	165.71	185.83
(b) Capital Work-In-progress	2,366.17	2,363.51
(c) Intangible Assets Under Development	1,200.55	1,200.55
(d) Financial assets		
(i) Investments	26.03	26.03
(ii) Other financial assets	51.33	51.33
(iii) Other Non Current Assets	0.00	0.00
Total non-current assets	3,809.79	3,827.25
Current assets		
(a) Financial assets		
(i) Trade receivables	5,994.66	4,999.60
(ii) Other financial assets	0.50	0.50
(iii) Cash and cash equivalents	64.69	65.62
(b) Other current assets	27,813.93	27,048.35
Total current assets	33,873.79	32,114.07
Total assets	37,683.58	35,941.33
Equity and Liabilities		
Equity		
(a) Equity Share Capital	33,240.00	33,240.00
(b) Reserves and Surplus	(1,805.23)	(1,743.80)
(c) Share Application Money	304.63	
Equity attributable to the owners of the Company	31,739.40	31,496.20
Non - controlling interests		
Total equity	31,739.40	31,496.20
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,068.03	1,025.35
(ii) Provisions		0.00
Total non-current liabilities	1,068.03	1,025.35
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	0.00	-
(ii) Trade Payables		
Total outstanding dues of MSME		
Total outstanding dues of creditors other than MSME	3,640.72	2,859.91
(b) Other current liabilities	1,007.12	402.00
(c) Provisions	228.33	157.87
Total Current Liabilities	4,876.16	3,419.77
Total Equity and Liabilities	37,683.59	35,941.32

The accompanying Significant accounting policies and notes form an integral part of the Standalone financial statements.

As per our report of even date

For SUNIT M CHHATBAR & Co

Chartered Accountants

Firm Reg No: 141068W

[Signature]

CA Sunit M Chhatbar

Proprietor

M.No. 166095

UDIN: 26166095BKWMBS8353

Place: Hyderabad

Date: 23/10/2026



[Signature]
Vimal Raj Mathur Managing Director
DIN: 03138072

[Signature]
Sudheep Raj Director
DIN: 03138111

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Gradiente Infotainment Limited

Cash Flow Statement for the year ended 30 September 2026

(All amounts in ₹ in Lakhs, except share data and where otherwise stated)

Particulars	30 September 2026	31 March 2026
Cash Flows from Operating Activities		
Net profit before tax	281.84	413.83
Adjustments for:		
Depreciation and amortization expense	20.12	40.24
Provision for doubtful debts	-	-
Dividend Income	-	-
Operating profit before working capital changes	301.96	454.07
Movements in Working Capital		
(Increase)/Decrease in Trade Receivables	(995.06)	(1,569.43)
(Increase)/Decrease in Other financial assets	-	-
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Other Current Assets	(765.58)	(445.23)
(Increase)/Decrease in Other Non Current Assets	-	(37.17)
Increase/(Decrease) in Provisions	70.46	188.09
Increase/(Decrease) in Borrowings	42.68	212.07
Increase/(Decrease) in Trade payables	780.81	840.91
Increase/(Decrease) in Other current liabilities	605.12	388.96
Cash generated from operations	(261.58)	(421.80)
Direct Taxes Paid	(70.46)	(117.00)
Net Cash from operating activities (A)	(30.08)	(84.73)
Cash flows from Investing Activities		
Investment in Subsidiary	-	(18.38)
Increase in Capital Work In Progress	(2.66)	(19.13)
Increase in Intangible Assets Under Development	-	(0.00)
Investments in Securities / Deposits	-	-
Increase in Property, Plant and Equipments	-	(5.55)
Net Cash used in Investing Activities	(2.66)	(43.06)
Cash flows from/(used in) Financing Activities		
Increase in Share capital	-	-
Proceeds in Share application money	31.82	211.64
Payment of dividends	-	(60.49)
Repayment / Proceeds from Long term borrowings	-	-
Repayment/(Proceeds) of/from Short-term borrowings	-	-
Increase/ (Decrease) in Share Application Money	-	-
Net Cash used in Financing Activities	31.82	151.15
Net Increase/(Decrease) in cash and cash equivalents	(0.92)	23.36
Cash and Cash equivalents at the beginning of the year	65.61	42.25
Cash and Cash equivalents at the ending of the year (Refer Note 12)	64.70	65.61

Notes :-

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard on "Cash Flow Statements". (In
2. The accompanying notes are an integral part of the financial statements.

The accompanying Significant accounting policies and notes form an integral part of the Standalone financial statements.

As per our report of even date

For **SUNIT M CHHATBAR & Co**
Chartered Accountants
Firm Reg No: 141068W

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CA Sunit M Chhatbar
Proprietor

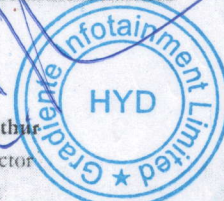
M.No. 166095
UDIN: 26166095BKWMB8353
Place: Hyderabad
Date: 23/10/2026



For and on behalf of Board of Directors of
Gradiente Infotainment Limited

Vimal Raj Mathur
Managing Director
DIN:03138072

Sudheep Raj
Sudheep Raj
Director
DIN:03138111



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