



CITY PULSE MULTIVENTURES  
LIMITED.

# CITY PULSE MULTIVENTURES LIMITED

[Formerly Known as City Pulse Multiplex Limited]

**Reg Address: 401, 4th Floor, Sachet-1 B/h Om Complex, B/s City Centre,  
Swastik Cross Road, Ahmedabad-380009.**

**CIN : L92199GJ2000PLC037606**

Date: 30th May, 2026

To,  
The Secretary,  
Corporate Relationship Department,  
Bombay Stock Exchange, 1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building, P.J. Towers, Dalal Street,  
Mumbai - 400 001

Scrip Code: 542727

Sub: Outcome of Board Meeting

Dear Sir,

We would like to inform you that pursuant to Regulation 30 and Regulation 33 as well as other applicable regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('LODR'), read with corresponding circulars and notifications issued thereunder the Board of Directors of the Company at its meeting held on Saturday, 30<sup>th</sup> May, 2026 inter alia considered and approved the following.....

The Audited standalone and consolidated financial results for the half year ended 31<sup>st</sup> March, 2026 and year ended 31<sup>st</sup> March, 2026 along with its statement of assets and Liabilities and Cash Flow for the year ended March, 31, 2026. A copy of duly signed standalone and consolidated audited financial results along with its Audit Report submitted by Auditors with unmodified opinion under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as annexure-A.

The above information will be also made available in the company's website <https://www.wowplex.live/> at the earliest.

The above meeting commenced at 8:30 PM and concluded at 9:30 PM.  
This is for your information, please take on record.

Thanking you,  
Yours Faithfully,  
City Pulse Multiventures Ltd

Arpit Rajnikant Mehta  
Managing Director  
DIN: 00213945



[www.wowplexlive.com](http://www.wowplexlive.com)



[info@wowplex.live](mailto:info@wowplex.live)

Listed on BSE-SME Platform



079-40070706/40070708



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Swastik Cross Road, Ahmedabad-380009.

CIN : L92199GJ2000PLC037606

Date: 30th May, 2026

To,  
The Listing Department/  
Corporate Compliance Department,  
BSE Limited  
P.J. Tower, Dalal Street,  
Mumbai 400001.

Scrip Code: 542727

Dear Sir/ Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

I, Arpit Rajnikant Mehta Managing Director of City Pulse Multiventures Ltd (Formerly known as City Pulse Multiplex Limited) having its registered office at 401, 4th Floor, Sachet 1, Swastik Cross Road, Navrangpura, Ahmedabad, Gujarat, India, 380009 hereby declare that the Statutory Auditors of the Company namely M/s. S D Mehta & Co. Chartered Accountant have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the half-year and year ended on March 31, 2026.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your records.

Thanking you,  
Yours Faithfully,  
City Pulse Multiventures Ltd

Arpit Rajnikant Mehta  
Managing Director  
DIN: 00213945



[www.wowplexlive.com](http://www.wowplexlive.com)



[info@wowplex.live](mailto:info@wowplex.live)

Listed on BSE-SME Platform



079-40070706/40070708



CITY PULSE MULTIVENTURES  
LIMITED.



**Rajendra J. Shah & Co.**

CHARTERED ACCOUNTANTS

CA Jaykin R. Shah  
B. Sc., M. Sc., F.C.A.(D.I.S.A)

813, Iconic Shyamal, Shyamal Cross Roads, Satellite, Ahmedabad - 380015.

9825434303 cajaykin@yahoo.co.in

**Independent Auditor's Report on the Standalone Annual 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  
City Pulse Multiventures Limited.

**Opinion**

We have audited the accompanying statement of standalone financial results of **City Pulse Multiventures Limited** (the Company) for the year ended 31<sup>st</sup> March, 2026 ("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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these statement of standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable 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<sup>st</sup> March, 2026.

**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 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the 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 statement under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the statement.

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

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 and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in 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 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the respective 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 Company's Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone 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 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 statement.

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

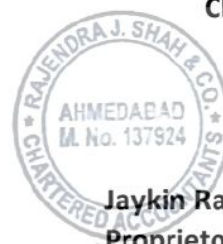


- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material 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 controls;
- 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 standalone 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 in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 represent 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.

For, Rajendra J. Shah & Co.  
Chartered Accountants  
(FRN: 0108369W)



*J. Shah*

Jaykin Rajendrakumar Shah  
Proprietor  
M.NO: 137924

Place : Ahmedabad  
Date : 30<sup>th</sup> May, 2026  
UDIN: 26137924FPHMHI1263

# CITY PULSE MULTIVENTURES LIMITED

Registered Office : 401,4th floor, Sachet 1, Swastik Cross Road, Navarangpura, Ahmedabad - 380009

CIN : L92199GJ2000PLC037606

Phone No. 079-40070706

Website : www.wowcinepulse.com

Email : cs@wowcinepulse.com

Audited Standalone Financial Results for the period ended on 31st March, 2026

(Rs. in Lacs)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
<b>PART I</b>						
I.	Revenue from Operations	271.12	231.15	181.42	502.27	281.31
II.	Other income	0.00	0.00	0.00	0.00	0.00
III.	<b>Total Revenue (I+II)</b>	<b>271.12</b>	<b>231.15</b>	<b>181.42</b>	<b>502.27</b>	<b>281.31</b>
IV.	<b>Expenses :</b>					
	(a) Cost of materials consumed		-	-		-
	(b) Purchases of stock-in-trade	19.98	17.29	18.89	37.27	25.87
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-			
	(d) Employee benefits expenses	5.64	4.89	9.35	10.53	12.80
	(e) Financial Costs		-	-		-
	(f) Depreciation and amortisation expenses	37.67	37.82	21.42	75.49	33.45
	(g) Other expenses	32.87	37.34	30.66	70.22	55.78
	<b>Total Expenses (IV)</b>	<b>96.16</b>	<b>97.35</b>	<b>80.31</b>	<b>193.51</b>	<b>127.89</b>
V.	<b>Profit / (Loss) before exceptional items and tax(III-IV)</b>	<b>174.96</b>	<b>133.81</b>	<b>101.11</b>	<b>308.76</b>	<b>153.42</b>
VI	Exceptional items		-	-		-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>174.96</b>	<b>133.81</b>	<b>101.11</b>	<b>308.76</b>	<b>153.42</b>
VIII	Tax expense					
	(1) Current tax	45.49	34.79	15.77	80.28	18.98
	(2) Deferred Tax		-	-		-
	(3) Income Tax of earlier yea		-	-		-
IX	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>129.47</b>	<b>99.02</b>	<b>85.34</b>	<b>228.48</b>	<b>134.44</b>
X	Net Profit / (Loss) for the period	129.47	99.02	85.34	228.48	134.44
XI	Other Comprehensive Income		-	-		-
XI	<b>Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)</b>	<b>129.47</b>	<b>99.02</b>	<b>85.34</b>	<b>228.48</b>	<b>134.44</b>
XII	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	1,066.40	1,066.40	1,066.40	1,066.40	1,066.40
XIII	Earnings per equity share					
	Basic	1.21	0.93	0.80	2.14	1.26
	Diluted	1.21	0.93	0.80	2.14	1.26

**Notes:**

- 1 The above audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th May, 2026.
- 2 The above Unaudited financial results have been prepared in accordance with Accounting Standards (AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI").
- 3 There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Accounting Standards. The Management does not believe that the information about segments which are not reportable under Accounting Standards, would be useful to the users of these financial statements.

**FOR CITY PULSE MULTIVENTURES LIMITED**

ARPIT RAJNIKANT  
MEHTA

**ARPIT R. MEHTA**  
**MANAGING DIRECTOR**  
**(DIN : 00213945)**

Place: Ahmedabad

Date: 30th May, 2026

# CITY PULSE MULTIVENTURES LIMITED

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CIN : L92199GJ2000PLC037606

Phone No. 079-40070706

Website : www.wowcinepulse.com

Email : cs@wowcinepulse.com

Audited Standalone Statement of assets and liabilities for the period ended on 31st March, 2026

Sr. No.	Particulars	Year ended 31/03/2026	(Rs. in Lacs) Year ended 31/03/2025
		Audited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
	(1) Shareholders' funds		
	(a) Share Capital	1066.40	1066.40
	(b) Reserves and Surplus	8309.41	8065.15
	<b>Sub-Total - Shareholders' funds</b>	<b>9375.81</b>	<b>9131.55</b>
	(2) Share application money, pending allotment	-	-
	(3) Non-current Liabilities		
	(a) Long-term borrowings	390.97	187.86
	(a) Deffered Tax Liabilities	14.48	14.48
	(4) Current Liabilities		
	(a) Short-term borrowings		
	(a) Trade Payables		
	Total outstanding dues of Micro Enterprise & Small Enterprise		
	Total Outstanding dues of creditors other than micro enterprise & small enterprise	229.31	268.14
	(c) Other current liabilities	29.14	21.79
	(d) Short-term provisions	85.88	21.28
	<b>Sub-Total - Current Liabilities</b>	<b>344.34</b>	<b>311.20</b>
	<b>Total - Equity and Liabilities</b>	<b>10125.60</b>	<b>9645.09</b>
<b>B</b>	<b>ASSETS</b>		
	(1) Non-current Assets		
	(a) Fixed Assets		
	(i) Tangible Asset	442.54	517.48
	(ii) Intangible Asset		-
	(iii)Capital Work in Progeress	84.19	55.24
	(iv) Intengible Asset under Development		
	(b) Non-current investments	8543.50	8543.50
	(c) Deferred Tax Assets (Net)		
	(d) Long-term loans and advances	217.54	67.58
	(e) Other non-current assets		
	<b>Sub-Total - Non Current Assets</b>	<b>9287.77</b>	<b>9183.80</b>

(2) Current Assets		
(a) Inventories		
(b) Trade Receivables	36.56	120.47
(c) Cash and bank balances	683.29	295.12
(d) Short term loans and advances		
(e) Other current assets	117.99	45.69
<b>Sub-Total - Current Assets</b>	<b>837.83</b>	<b>461.28</b>
<b>Total - Assets</b>	<b>10125.60</b>	<b>9645.09</b>

**FOR CITY PULSE MULTIVENTURES LIMITED**

**ARPIT  
RAJNIKANT  
MEHTA**

Digitally signed by ARPIT RAJNIKANT MEHTA  
DN: cn=ARPIT RAJNIKANT MEHTA, o=CITY PULSE  
MULTIVENTURES LIMITED, ou=MANAGING DIRECTOR,  
email=arpit.mehta@citypulse.com, c=IN  
Date: 2026.05.30 12:58:09 +05'30'

**ARPIT R. MEHTA  
MANAGING DIRECTOR  
(DIN : 00213945)**

**Place: Ahmedabad  
Date: 30-05-2026**

# CITY PULSE MULTIVENTURES LIMITED

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Email : [cs@wowcinepulse.com](mailto:cs@wowcinepulse.com)

Cash flow statement for the period ended on 31st March, 2026

(Rs. in Lacs)

Particulars	For Period ended	For Period ended
	31/03/2026	31/03/2025
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit for the year	228.48	134.44
<b>Adjustments for:</b>		
Depreciation and amortisation	75.49	33.45
(Gain)/Loss on disposal of property, plant and equipment		
Provision for Income tax	80.28	18.98
Non cash expenses		
Bad debts, provision for trade receivables and advances, net		4.76
Reconciliation / rounding difference	0.12	
Preliminary Expenses		22.95
Finance Cost	-	
Interest Income		
Dividend Income		-
<b>Operating profit before working capital changes</b>	<b>384.37</b>	<b>214.57</b>
<b>Adjustment for (increase) / decrease in operating assets</b>		
Trade receivables	-32.99	-0.84
Unbilled revenue		-
Loans & Advances	-33.06	
Other financial assets	-	
Inventories		-
Other assets	-72.30	3.89
<b>Adjustment for (Increase) / decrease in operating liabilities</b>		
Trade payables	-38.83	236.29
Employee benefit obligation		-
Other financial liabilities		-
Other Liabilities	7.35	2.79
Provisions		-2.90
<b>Cash generated from operations</b>	<b>214.54</b>	<b>453.80</b>
Income tax paid (net)		
<b>Net cash generated by operating activities</b>	<b>214.54</b>	<b>453.80</b>

<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments to acquire financial assets	-	-
Purchase of property, plant and equipment	-0.54	-240.18
Sale of property, plant and equipment		
Increase in Capital Expendture	-28.95	
Purchase of intangible assets		-
Purchase of other Investment		
Loan and Advances(net)	-	-
Change in other non current assets	-	-
Dividend received	-	-
Interest received	-	-
<b>Net cash (used in) / generated by investing activities</b>	<b>-29.49</b>	<b>-240.18</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from short term borrowings	-	-
Repayment of shor term borrowings	-	-
Proceeds from long term borrowings	203.12	-
Repayment of long term borrowings		-39.23
Finance cost	-	
Dividend paid (including tax on dividend)	-	-
Issue of Equity Shares	-	-
Other Equity		
<b>Net cash used in financing activities</b>	<b>203.12</b>	<b>-39.23</b>
Net increase / (decrease) in cash and cash equivalents	388.17	174.40
Cash and cash equivalents at the beginning of the year	295.12	120.73
Exchange gain loss on Cash and cash equivalents	-	-
<b>Cash and cash equivalents at the end of the year</b>	<b>683.29</b>	<b>295.12</b>

For and on behalf of Board of Directors,  
CITY PULSE MULTIVENTURES LIMITED

ARPIT  
RAJNIKANT  
MEHTA

Digitally signed by ARPIT RAJNIKANT MEHTA  
DN: cn=ARPIT RAJNIKANT MEHTA, o=CITY PULSE MULTIVENTURES LIMITED, ou=City Pulse Multiventures Limited, email=arpit.rajnikant.mehta@citypulseventures.com, c=IN

**ARPIT R. MEHTA**  
MANAGING DIRECTOR  
(DIN : 00213945)

Place: Ahmedabad  
Date: 30th May, 2026



**Rajendra J. Shah & Co.**

**CHARTERED ACCOUNTANTS**

CA Jaykin R. Shah

B. Sc., M. Sc., F.C.A.(D.I.S.A)

813, Iconic Shyamal, Shyamal Cross Roads, Satellite, Ahmedabad - 380015.

9825434303 cajaykin@yahoo.co.in

**Independent Auditor's Report on the Consolidated Annual 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  
City Pulse Multiventures Limited.

**Opinion**

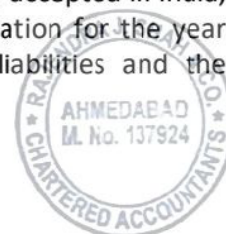
We have audited the accompanying Statement of Consolidated Financial Results of City Pulse Multiventures Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the year ended March 31, 2026 ("the Statement") attached herewith, 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 Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements of the subsidiary, the statement:

- a. includes the results of the following entity;

No.	Name of Entity	Relationship
1	ul Technologies Private Limited	olly Owned Subsidiary

- b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable 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 31st March, 2026 and the Consolidated statement of assets and liabilities and the statement of cash flows as on that date.



## **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 (“the Act”). Our responsibilities under those Standards are further described in the *Auditor’s Responsibilities for the Audit of the 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 statement under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the statement.

## **Management’s Responsibilities for the Consolidated Financial Results**

The Company’s Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in 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 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the respective 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 Company’s Management and Board of Directors are also responsible for overseeing the Company’s financial reporting process.

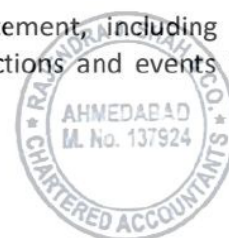


## **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 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 statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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 controls;
- 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 Consolidated 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 in the Consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and 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 represent 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.

**Place : Ahmedabad**  
**Date : 30<sup>th</sup> May, 2026**  
**UDIN:** 26137924RYMZEE5111



**For, Rajendra J. Shah & Co.**  
**Chartered Accountants**  
**(FRN: 0108369W)**

A handwritten signature in blue ink, appearing to read "J. Shah".

**Jaykin Rajendrakumar Shah**  
**Proprietor**  
**M.NO: 137924**

# CITY PULSE MULTIVENTURES LIMITED

Registered Office : 401,4th floor, Sachet 1, Swastik Cross Road, Navarangpura, Ahmedabad - 380009

CIN : L92199GJ2000PLC037606

Phone No. 079-40070706

Website : www.wowcinepulse.com

Email : cs@wowcinepulse.com

Audited Consolidated Financial Results for the period ended on 31st March, 2026

(Rs. in Lacs)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Audited	Audited	Audited	Audited
<b>PART I</b>						
I.	Revenue from Operations	271.12	231.15	20.12	502.27	281.31
II.	Other income	0.00	0.00	0.00	0.00	0.00
III.	<b>Total Revenue (I+II)</b>	<b>271.12</b>	<b>231.15</b>	<b>20.12</b>	<b>502.27</b>	<b>281.31</b>
IV.	<b>Expenses :</b>					
	(a) Cost of materials consumed		-	-		-
	(b) Purchases of stock-in-trade	19.98	17.29	12.24	37.27	25.87
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-			
	(d) Employee benefits expenses	5.64	4.89	4.65	10.53	12.80
	(e) Financial Costs		-	-		-
	(f) Depreciation and amortisation expenses	37.67	37.82	15.38	75.49	33.45
	(g) Other expenses	32.87	37.34	(45.86)	131.24	55.78
	<b>Total Expenses (IV)</b>	<b>96.16</b>	<b>97.35</b>	<b>(13.59)</b>	<b>254.53</b>	<b>127.89</b>
V.	<b>Profit / (Loss) before exceptional items and tax(III-IV)</b>	<b>174.96</b>	<b>133.81</b>	<b>33.71</b>	<b>247.74</b>	<b>153.42</b>
VI	Exceptional items		-	-		-
VII	<b>Profit / (Loss) before tax (V-VI)</b>	<b>174.96</b>	<b>133.81</b>	<b>33.71</b>	<b>247.74</b>	<b>153.42</b>
VIII	Tax expense					
	(1) Current tax	45.49	34.79	6.26	64.41	18.98
	(2) Deferred Tax		-	-		-
	(3) Income Tax of earlier yea		-	-		-
IX	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>129.47</b>	<b>99.02</b>	<b>27.45</b>	<b>183.33</b>	<b>134.44</b>
X	Net Profit / (Loss) for the period	129.47	99.02	27.45	183.33	134.44
XI	Other Comprehensive Income		-	-		-
XI	<b>Total Comprehensive income/loss for the period (IX+X) (Comprising profit and Other Comprehensive Income/loss for the period)</b>	<b>129.47</b>	<b>99.02</b>	<b>27.45</b>	<b>183.33</b>	<b>134.44</b>
XII	Paid -up Equity Share Capital (Face value of Rs. 10/- each)	1,066.40	1,066.40	1,066.40	1,066.40	1,066.40
XIII	Earnings per equity share					
	Basic	1.21	0.93	0.26	1.72	1.26
	Diluted	1.21	0.93	0.26	1.72	1.26

**Notes:**

- 1 The above audited Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th May, 2026.
- 2 The above Unaudited financial results have been prepared in accordance with Accounting Standards (AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI").
- 3 There are no reportable segments, which signify or in the aggregate qualify for separate disclosure as per provisions of the relevant Accounting Standards. The Management does not believe that the information about segments which are not reportable under Accounting Standards, would be useful to the users of these financial statements.

**FOR CITY PULSE MULTIVENTURES LIMITED**

ARPIT  
RAJNIKANT  
MEHTA

I am pleased to certify that the above financial statements of City Pulse Multiventures Limited for the period ended on 31st March 2026, have been audited in accordance with the auditing standards generally accepted in India and the provisions of the Companies Act, 2013 and I have issued my audit report thereon dated 30th May 2026.

Place: Ahmedabad  
Date: 30th May, 2026

**ARPIT R. MEHTA**  
**MANAGING DIRECTOR**  
(DIN : 00213945)

# CITY PULSE MULTIVENTURES LIMITED

Registered Office : 401,4th floor, Sachet 1, Swastik Cross Road, Navarangpura,Ahmedabad - 380009

CIN : L92199GJ2000PLC037606

Phone No. 079-40070706

Website : [www.wowcinepulse.com](http://www.wowcinepulse.com)

Email : [cs@wowcinepulse.com](mailto:cs@wowcinepulse.com)

**Audited Consolidated Statement of assets and liabilities for the period ended on 31st March, 2026**

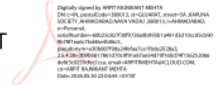
(Rs. in Lacs)

Sr. No.	Particulars	Year ended 31/03/2026	Year ended 31/03/2025
		Audited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
	(1) Shareholders' funds		
	(a) Share Capital	1066.40	1066.40
	(b) Reserves and Surplus	8309.41	8065.15
	<b>Sub-Total - Shareholders' funds</b>	<b>9375.81</b>	<b>9131.55</b>
	(2) Share application money, pending allotment	-	-
	(3) Non-current Liabilities		
	(a) Long-term borrowings	433.44	230.32
	(a) Deffered Tax Liabilities	14.48	14.48
	(4) Current Liabilities		
	(a) Short-term borrowings		
	(a) Trade Payables		
	Total outstanding dues of Micro Enterprise & Small Enterprise		
	Total Outstanding dues of creditors other than micro enterprise & small enterprise	229.31	268.14
	(c) Other current liabilities	29.14	21.79
	(d) Short-term provisions	85.94	21.34
	<b>Sub-Total - Current Liabilities</b>	<b>344.40</b>	<b>311.27</b>
	<b>Total - Equity and Liabilities</b>	<b>10168.13</b>	<b>9687.61</b>
<b>B</b>	<b>ASSETS</b>		
	(1) Non-current Assets		
	(a) Fixed Assets		
	(i) Tangible Asset	442.54	517.48
	(ii) Intangible Asset	8,568.25	8568.25
	(iii)Capital Work in Progeress	84.19	55.24
	(iv) Intengible Asset under Development		
	(b) Non-current investments	17.50	17.50
	(c) Deferred Tax Assets (Net)		
	(d) Long-term loans and advances	217.54	67.58
	(e) Other non-current assets		
	<b>Sub-Total - Non Current Assets</b>	<b>9330.02</b>	<b>9226.05</b>

(2) Current Assets		
(a) Inventories		
(b) Trade Receivables	36.56	120.47
(c) Cash and bank balances	683.56	295.40
(d) Short term loans and advances		
(e) Other current assets	117.99	45.69
<b>Sub-Total - Current Assets</b>	<b>838.10</b>	<b>461.56</b>
<b>Total - Assets</b>	<b>10168.13</b>	<b>9687.61</b>

**FOR CITY PULSE MULTIVENTURES LIMITED**

ARPIT  
RAJNIKANT  
MEHTA



**ARPIT R. MEHTA**  
**MANAGING DIRECTOR**  
**(DIN : 00213945)**

**Place: Ahmedabad**  
**Date: 30-05-2026**

# CITY PULSE MULTIVENTURES LIMITED

Registered Office : 401,4th floor, Sachet 1, Swastik Cross Road, Navarangpura,Ahmedabad - 380009

CIN : L92199GJ2000PLC037606

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Email : [cs@wowcinepulse.com](mailto:cs@wowcinepulse.com)

**Consolidated Cash flow statement for the period ended on 31st March, 2026**

(Rs. in Lacs)

Particulars	For Period ended	For Period ended
	31/03/2026	31/03/2025
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit for the year	228.48	134.44
<b>Adjustments for:</b>		
Depreciation and amortisation	70.22	33.45
(Gain)/Loss on disposal of property, plant and equipment		
Provision for Income tax	-	18.98
Non cash expenses		
Bad debts, provision for trade receivables and advances, net		4.76
Reconciliation / rounding difference	0.12	
Preliminary Expenses		22.95
Finance Cost	-	
Interest Income		
Dividend Income		-
<b>Operating profit before working capital changes</b>	<b>298.82</b>	<b>214.57</b>
<b>Adjustment for (increase) / decrease in operating assets</b>		
Trade receivables	-32.99	-0.84
Unbilled revenue		-
Loans & Advances	-33.06	
Other financial assets	-	
Inventories		-
Other assets	-72.30	3.89
<b>Adjustment for (Increase) / decrease in operating liabilities</b>		
Trade payables	-38.83	236.29
Employee benefit obligation		-
Other financial liabilities		-
Other Liabilities	7.35	2.79
Provisions		-2.90
<b>Cash generated from operations</b>	<b>128.99</b>	<b>453.80</b>
Income tax paid (net)		
<b>Net cash generated by operating activities</b>	<b>128.99</b>	<b>453.80</b>

<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments to acquire financial assets	-	-
Purchase of property, plant and equipment	-0.54	-240.18
Sale of property, plant and equipment		
Purchase of intangible assets	-28.95	-
Purchase of other Investment		
Loan and Advances(net)		-
Change in other non current assets	-	-
Dividend received	-	-
Interest received	-	-
<b>Net cash (used in) / generated by investing activities</b>	-	-240.18
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from short term borrowings		-
Repayment of shor term borrowings	-	-
Proceeds from long term borrowings	-	-
Repayment of long term borrowings	203.12	-39.23
Finance cost		
Dividend paid (including tax on dividend)	-	-
Issue of Equity Shares	-	-
Other Equity	-	-
<b>Net cash used in financing activities</b>	203.12	-39.23
Net increase / (decrease) in cash and cash equivalents	388.17	174.40
Cash and cash equivalents at the beginning of the year	295.12	120.73
Exchange gain loss on Cash and cash equivalents	-	-
<b>Cash and cash equivalents at the end of the year</b>	<b>683.29</b>	<b>295.12</b>

For and on behalf of Board of Directors,  
CITY PULSE MULTIVENTURES LIMITED

ARPIT  
RAJNIKANT  
MEHTA

Digitally signed by ARPIT RAJNIKANT MEHTA  
DN: cn=ARPIT RAJNIKANT MEHTA, o=CITY PULSE MULTIVENTURES LIMITED, ou=MANAGING DIRECTOR, email=arpit.mehta@citypulseventures.com, c=IN

**ARPIT R. MEHTA**  
MANAGING DIRECTOR  
(DIN : 00213945)

Place: Ahmedabad  
Date: 30th May, 2026