OOH Media Assets & Solutions

10/11/2026

The officer,
The Stock Exchange, Mumbai
The Corporate Relation Department,
25th Floor,, New Trading Ring,
Rotunda Building, P.J.Towers
Dalal Street, Mumbai-400 001
Fax022 22722037/39/41/61
Security Code: 513528

Subject: Submission of Unaudited Financial Results for the Half Year ended September 30, 2026.

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the **Unaudited Financial Results of the Company for the half year ended September 30, 2026.**

These financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Company at their meeting held today, November 10, 2026.

Please find enclosed herewith the following documents for your records:

- **Unaudited Financial Results** Standalone for the half year ended September 30, 2026.
- **Statement of Assets and Liabilities** as of September 30, 2026.
- Cash Flow **Statement** for the half year ended September 30, 2026.
- **Limited Review Report** issued by the Statutory Auditors of the Company.
- Statement of deviation as per regulation 32

The Board Meeting commenced at 11.30 a.m. and concluded at 3.25 p.m.

We request you to kindly take the above information on your record.

Thanking you,
Yours faithfully,

Century Business Media Limited

Century Business Media Ltd.

Shashi Kumar Chaudhary
Managing Director
DIN:00996312

Managing Director

M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
CIN- U73100BR1999PLC009001
107, EMARAT FIRDAUS, EXHIBITION ROAD, PATNA-800001

BALANCE SHEET AS AT SEPTEMBER 30, 2026

(All amounts are in INR Lakhs unless specified)

	Particulars	As at September 30, 2026	As at March 31, 2026
		Un-Audited	Audited
I.	**EQUITY AND LIABILITIES**		
(1)	**Shareholder's Funds**		
	(a) Share Capital	876.13	644.93
	(b) Reserves and Surplus	2822.03	1157.27
		3698.16	**1802.20**
(2)	**Non-Current Liabilities**		
	(a) Long-term borrowings	436.32	538.97
	(b) Other Long Term Liabilities	27.32	27.32
	(c) Long Term provisions	19.94	17.20
		483.57	**583.49**
(3)	**Current Liabilities**		
	(a) Short-term borrowings	233.08	256.60
	(b) Trade payables		
	(i) Total outstanding dues of micro and small enterprises	41.51	161.03
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	59.72	197.46
	(c) Other current liabilities	153.57	97.82
	(d) Short Term provisions	59.77	29.00
		547.65	**741.91**
	Total	**4729.38**	**3127.59**
II.	**ASSETS**		
(1)	**Non-current assets**		
	(a) Property, Plant and Equipments and Intangible Assets		
	(i) Property, Plant and Equipments	628.99	648.20
	(ii) Capital work-in-progress	5.49	2.83
	(b) Non Current Investments	0.00	0.59
	(c) Deferred Taxes Asset (Net)	7.84	5.60
	(d) Other Non Current Assets	740.89	529.29
		1383.20	**1186.52**
(2)	**Current assets**		
	(a) Inventories	0.41	0.51
	(b) Trade receivables	1663.67	1415.80
	(c) Cash and Bank Balances	1541.00	406.80
	(d) Short term loan and Advances	141.10	101.99
	(e) Other Current Assets	0.00	15.97
		3346.18	**1941.07**
	Total	**4729.38**	**3127.59**

For and on behalf of The Board of Directors

Century Business Media Ltd. Patna

SHASHI KUMAR CHAUDHARY
Managing Director
DIN: 00996312

Place : Patna
Date : 10/11/2026

M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
CIN- U73100BR1999PLC009001
107, EMARAT FIRDAUS, EXHIBITION ROAD, PATNA-800001

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(All amounts are in INR Lakhs unless specified)

Sl. No.	Particulars	Half Year Ended			Year Ended	
		September 30th 2026	March 31st 2026	September 30th 2025	March 31st 2026	March 31st 2025
		Un-Audited	Audited	Un-Audited	Audited	Audited
	INCOME					
I	Revenue from Operations	2609.34	2499.48	2143.86	4643.34	3665.29
II	Other Income	25.07	15.58	16.72	32.30	26.00
III	**Total Income (I-II)**	**2634.41**	**2515.06**	**2160.58**	**4675.64**	**3691.28**
IV	**EXPENSES**					
	Cost of Material Consumed	85.85	110.90	71.06	181.96	175.44
	Purchases of Services	1697.15	1584.14	1286.88	2871.02	2186.23
	Employee benefits expense	162.29	167.75	156.58	324.33	256.87
	Finance Costs	35.73	41.18	41.05	82.22	61.25
	Depreciation and Amortization expenses	58.00	66.01	42.95	108.96	85.27
	Other Expenses	143.66	206.25	152.57	358.82	285.94
	Total Expenses	**2182.69**	**2176.23**	**1751.09**	**3927.32**	**3051.00**
V	**Profit before exceptional and extraordinary items and tax (III - IV)**	**451.72**	**338.83**	**409.50**	**748.33**	**640.29**
VI	Exceptional Items & Extraordinary Items -Prior Period Items	-	-	-	-	-
VII	**Profit / (Loss) before tax (V -VI)**	**451.72**	**338.83**	**409.50**	**748.33**	**640.29**
VIII	**Tax expense**					
	a) Income Tax	116.92	88.12	102.82	190.94	165.42
	b) Deferred Tax	2.23	2.80	-2.70	0.10	-0.86
	c) Earlier Year Tax Adjustments	0.00	1.93	0.00	1.93	3.21
	Total Tax Expenses	**114.69**	**87.24**	**105.53**	**192.77**	**169.50**
IX	**Net Profit / (Loss) for the period from Continuing Operations(VII-VIII)**	**337.03**	**251.58**	**303.97**	**555.56**	**470.79**
X	**Paid-up Equity Share Capital** (Face value of Re. 10/- each)	**876.13**	**644.93**	**644.93**	**644.93**	**644.93**
XI	**Reserves & Surplus**	**2822.03**	**1157.27**	**905.69**	**1157.27**	**601.71**
XII	**Earnings per Share (Face value of Re. 10/- each)** - (Not Annualised for half year ending Sept 30, 2026, Mar 31, 2026 and Sept 30, 2025)					
	(1) Basic (Rs.)	**5.10**	**3.90**	**4.71**	**8.61**	**7.30**
	(2) Diluted (Rs.)	**5.10**	**3.90**	**4.71**	**8.61**	**7.30**

Notes :

1. The above Un-Audited Financial Results of the Company for the half year ended 30th September, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 10th November, 2026. The statutory auditor of the company has carried out limited review of the financial results for the half year ended 30th September, 2026 and has issued an unmodified opinion. The Figures of the half year ended March 31, 2026 are the balancing figures between Audited figures in respect of the full financial years and the year to date figures upto the half year ended September 30, 2025, which were subject to limited review by the auditor.
2. The above Audited Results have been prepared as per Generally Accepted Accounting Principles in India, prescribed u/s 133 of the Companies Act, 2013 read with Companies (Accounting Standards) Rules, 2021, as amended.
3. The figures of the previous periods have been re-grouped/ re-arranged wherever considered necessary.

For and on behalf of The Board of Directors

Century Business Media Ltd. Patna

SHASHI KUMAR CHAUDHARY
Managing Director
DIN: 00996312

Place : Patna
Date : 10/11/2026

M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
CIN- U73100BR1999PLC009001
107, EMARAT FIRDAUS, EXHIBITION ROAD, PATNA-800001
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(All amounts are in INR Lakhs)

Particulars	For the Period Ended 30th September 2026	For the Year Ended 31st March 2026
	Un-Audited	Audited
A : CASH FLOW FROM OPERATING ACTIVITIES :-		
Net Profit before tax as per Profit and Loss Account	451.72	748.33
Adjusted for :		
Interest Paid	35.73	82.22
Depreciation and Amortisation Expense	58.00	108.96
Provision of Gratuity	2.83	2.49
Interest received on Fixed Deposits	-21.58	-32.30
Gain on Sale / Discard of Assets (net)	-2.31	0.00
Operating Profit before Working Capital Changes	**524.39**	**909.70**
Adjusted for :-		
Decrease/(Increase) in Short-term loans and advances	-39.11	55.22
Decrease/(Increase) in Long-term loans and advances	0.00	0.00
Decrease/(Increase) in Trade Receivables	-247.87	-344.45
Decrease/(Increase) in Inventories	0.10	0.05
Increase/(Decrease) in Short term Borrowings	-23.52	-39.05
Increase/(Decrease) in Trade Payables	-257.26	29.35
Increase/(Decrease) in Other Current liabilities	55.76	54.43
Increase/(Decrease) in Short Term Provisions	0.09	0.37
(Increase)/Decrease in Other Non-Current Assets	-211.60	-165.48
(Increase)/Decrease in Other Bank Balances	-26.71	103.59
(Increase)/Decrease in Other Current Assets	15.97	-15.97
Increase/(Decrease) in Other Long-term Liabilities	0.00	-21.61
Increase/(Decrease) in Other Long-term Provision	-0.09	-0.37
Cash Generated from /(used in) Operations	**-209.84**	**565.78**
Taxes Paid (net of refunds, if any)	-86.24	-168.22
Net Cash (Used in)/ from Operating Activities	**-296.09**	**397.56**
B : CASH FLOW FROM INVESTING ACTIVITIES :-		
Purchase of Tangible & Intangible Assets	-38.80	-339.15
Purchase of Capital Work in progress	-2.65	40.93
Purchase/ Sale of Long term Investment	0.59	0.00
Gain/(Loss) Sale of Long term Investment	2.31	0.00
Interest Received on Term deposit	21.58	32.30
Net Cash (Used in)/ from Investing Activities	**-16.97**	**-265.92**
C : CASH FLOW FROM FINANCING ACTIVITIES :-		
Proceeds/(Repayment) of Long Term Borrowings	-102.66	284.99
Proceeds from Issue of Shares during the year	1710.88	0.00
Share Issue Expenses paid	-151.94	0.00
Proceeds from Payment of Finance Cost	-35.73	-82.22
Net Cash (Used in)/ from Financing Activities	**1420.55**	**202.76**
Net Increase in Cash and Cash Equivalents	1107.50	334.40
Opening Balance of Cash and Cash Equivalents	360.04	25.63
Closing Balance of Cash and Cash Equivalents	**1467.53**	**360.04**
Cash And Cash Equivalents as per Note No.17		
Bank Balances	1446.52	344.44
Cash in Hand	21.01	15.60
	1467.53	**360.04**

1. The above cash flow statement has been prepared under the 'indirect method' set out in Accounting Standard-3, "Cash Flow Statement" notified under section 133 of the Companies Act 2013, read together with Rule 7 of the Companies (Accounts) Rules 2014.
2. Figures in bracket indicate cash outflow.
3. Figures of the previous periods have been re-grouped/ re-arranged wherever considered necessary.

For and on behalf of The Board of Directors

SHASHI KUMAR CHAUDHARY
Managing Director
DIN: 00996312

Place : Patna
Date : 10/11/2026

Century Business Media Ltd. Patna

M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
NOTES FORMING PARTS OF ACCOUNT

Note 2" A" SHARE CAPITAL

(All amounts are in INR Lakhs unless specified)

Particulars	As at 30.09.2026	As at 31.03.2026
	Rs.	Rs.
Authorised		
10000000 equity shares of Rs.10/- each	1000.00	1000.00
	100,000,000.00	100,000,000.00
Issued, subscribed and fully paid-up shares		
8761280 Equity shares(P.Y. 6449280 Shares) of Rs.10/- each fully paid up	876.13	644.93
TOTAL	87,612,800.00	64,492,800.00

Note 2 "B" RECONCILIATION OF SHARE

(All amounts are in INR Lakhs unless specified)

Equity shares	As at 30.09.2026	As at 30.09.2026	As at 31.03.2026	As at 31.03.2026
	No. of Shares	Rs.	No. of Shares	Rs.
Shares outstanding at the beginning of the year	64.49	644.93	64.49	644.93
Shares Issued during the year	23.12	231.20		
Bonus Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	87.61	876.13	64.49	644.93

The company has issued only one class of shares referred to as equity shares having nominal value of Rs. 10/-. The holders of equity shares are entitled to one vote per share.

Century Business Media Ltd. Patna

M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
NOTES FORMING PARTS OF ACCOUNT

(All amounts are in INR Lakhs unless specified)

Particulars	As at 30.09.2026	As at 31.03.2026
NOTE `3'		
RESERVES AND SURPLUS		
Profit & Loss Account		
Opening Balance	1110.87	555.31
Add: Profit during the year	337.03	555.56
Less: Issue of Bonus Shares	0.00	0.00
Closing Balance	1447.89	1110.87
Share Premium		
Opening Balance	46.40	46.40
Add: During the year	1327.74	0.00
Closing Balance	1374.14	46.40
Total	2822.03	1157.27
NOTE `4'		
Long Term Borrowings		
A.Secured Loans		
Term Loan	0.00	132.51
UCO Bank Term Loan is secured against hypothecation of stock and receivables payable in 60 equal monthly EMI of Rs. 4,39,852.15 starting from May, 2025. Rate of Interest UCO Float rate(9.05%)+2.45% p.a		
Unsecured Loan		
From Related Party		
Sangita Dokania	0.00	54.82
Seema Chaudhary	0.00	26.01
Raunak Agri Farm Products Pvt. Ltd.	11.43	88.82
From Others Corporate Entities		
Dagmar Media (P) Ltd.	424.89	236.81
	436.32	538.97
NOTE `5'		
Other Long Term Liabilities		
Security Deposits	27.32	27.32
	27.32	27.32
NOTE `6'		
Other Long Term Provisions		
Employee Benefit Obligation		
Gratuity	19.94	17.20
	19.94	17.20
NOTE `7'		
Short Term Borrowings		
A.Secured Loan		
Cash Credit Facility with UCO Bank	233.08	221.72
Cash Credit facility With UCO Bank is secured against hypothecation of Stock and Book Debt .Rate of Interest is UCO Float rate+2.45% p.a		
B. Current Maturities of loans	0.00	34.88
	233.08	256.60
NOTE `8'		
Trade Payable		
(i) Total Outstanding Dues of MSME; and	41.51	161.03
(ii) Total Outstanding Dues of Creditor other than MSME	59.72	197.46
	101.23	358.49
NOTE `9'		
OTHER CURRENT LIABILITIES		
(a) Interest accrued but not due on borrowing		
(b) Statutory Dues Payable		
TDS payable	12.44	11.44
GST payable	73.98	15.32
PF payable	1.97	1.87
ESI payable	0.19	0.23
CSR Payable	6.28	8.91
Professional Tax payable	0.01	0.01
(c) Other payables		
Advance from Customers	3.66	5.34
Outstanding Liabilities	45.05	54.71
	153.57	97.82
NOTE `10'		
Short Term Provisions		
Employee Benefit Obligation		
Gratuity	0.86	0.77
Others		
Provision For Income Tax (Net)	58.91	28.23
	59.77	29.00

Century Business Media Ltd. Patna

M/S CENTURY BUSINESS MEDIA LIMITED

(Formerly Known :- Century Business Private Limited)

NOTE 11

Notes to the Accounts

All amounts are in INR Lakhs

Name of Assets	Gross Block				Depreciation and Amortization				Net Block	
	As on 01-Apr-26	Addition During the year	Deduction During the year	As on 30-Sep-26	As on 01-Apr-26	for the Period	Deduction during the year	As on 30-Sep-26	As on 30-Sep-26	As on 31-Mar-26
Property, Plant and Equipment										
Tangible Assets (A)										
Plant & machinery	976.50	35.14	0.00	1011.64	365.66	52.37	0.00	418.02	593.61	610.84
Furniture and Fixture	25.71	0.00	0.00	25.71	14.47	1.34	0.00	15.81	9.91	11.24
Vehicles	46.98	0.00	0.00	46.98	27.23	2.81	0.00	30.03	16.95	19.76
Office equipment	21.55	3.06	0.00	24.61	18.59	0.72	0.00	19.31	5.30	2.96
Computers	26.09	0.60	0.00	26.69	22.69	0.77	0.00	23.46	3.22	3.40
Total (A)	**1096.83**	**38.80**	**0.00**	**1135.63**	**448.63**	**58.00**	**0.00**	**506.63**	**628.99**	**648.20**
Capital Work in Progress (B)										
CWIP	2.83	29.26	26.61	5.49	0.00	0.00	0.00	0.00	5.49	2.83
Total (B)	**2.83**	**29.26**	**26.61**	**5.49**	0.00	0.00	0.00	0.00	**5.49**	**2.83**
Total (A+B)	1099.66	68.06	26.61	**1141.11**	**448.63**	**58.00**	0.00	**506.63**	**634.48**	**651.03**
Previous Year	**801.44**	**590.59**	**292.37**	**1099.66**	**339.67**	**108.96**	0.00	**448.63**	**651.03**	**461.77**

Century Business Media Ltd. Patna

(All amounts are in INR Lakhs)

Particulars	As at 30.09.2026	As at 31.03.2026
NOTE '12'		
INVESTMENTS		
Other Non current Investmenst (Gold Coin)	0.00	0.59
	0.00	**0.59**
NOTE '13'		
DEFFERED TAX ASSETS		
Opening DTA	5.60	5.50
Add/Less: Adjustment during the year	2.23	0.10
Closing DTA	**7.84**	**5.60**
NOTE '14'		
Other Non-Current Assets		
(a) Security Deposits/ Retention Money	32.47	20.17
(b) Term Deposits (including interest accrued as on date)	708.42	509.12
	740.89	**529.29**

Term Deposit balance with banks represents deposits which are not due for realisation within 12 months from the Term deposit date. These are Priliminary placed as Security with margin money against issue of bank gurantee and Cash Credit limit.

NOTE '15'		
Inventories		
(As taken, valued and certified by the management)		
Consumable Material for Capex	0.51	0.56
Add: Purchase during the year	1.41	0.08
	1.92	0.64
Less: Used during the year	1.51	0.13
	0.41	0.51
Closing Stock of Consumable material & Flex	**0.41**	**0.51**
NOTE '16'		
Trade Receivables		
(a) Undisputed Trade receivables -considered good	1555.63	1307.34
(b) Undisputed Trade receivables -considered doubtful	26.63	26.63
(c) Disputed trade receivables considered good	81.41	81.83
(d) Disputed trade receivables considered doubtful	0.00	0.00
	1663.67	**1415.80**
NOTE '17'		
CASH AND CASH EQUIVALENTS		
Cash in hand (As certified by management)	21.01	15.60
Balances with Banks		
a) Current Accounts	1446.52	344.44
b) Term Deposits with original maturity less than 3 months (including interest accrued as on date)	0.00	0.00
	1467.53	**360.04**
NOTE '17(a)'		
OTHER BANK BALANCES		
Term Deposits with original maturity more than 3 month and less than 12 months (including interest accrued as on date)	73.47	46.76
	73.47	**46.76**

Note :
a) Term Deposit balance with banks represents deposits which are due for realisation within 12 months from the balance sheet date. These are Priliminary placed as Security with margin money against issue of bank gurantee and Cash Credit limit.



		(All amounts are in INR Lakhs)
Particulars	**As at 30.09.2026**	**As at 31.03.2026**
NOTE `18'		
Short Term Loans and Advances		
Unsecured, Considered Good		
Advance to suppliers	56.63	35.06
Advance to Staff	0.86	0.49
TDS (PY)	14.73	1.35
Other Loans, Advances & Receivable	2.31	2.33
Prepaid Expenses	66.56	62.76
	141.10	**101.99**
NOTE `19'		
Other Current Assets		
IPO Related expenses	0.00	15.97
	0.00	**15.97**

Century Business Media Ltd. Patna

M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
NOTES FORMING PARTS OF ACCOUNT

(All amounts are in INR Lakhs unless specified otherwise)

Particulars	Half Year Ended			Year Ended	
	September 30th 2026	March 31st 2026	September 30th 2025	March 31st 2026	March 31st 2025
	Un-Audited	Audited	Un-Audited	Audited	Audited
NOTE '20'					
Revenue from Operation					
A. Sales					
Sales of Flex Printing	45.98	28.31	45.52	73.83	112.22
B. Services					
Advertising Display Charges	169.94	20.86	291.21	312.07	91.49
Advertising & Branding Income	2365.90	2424.64	1779.73	4204.37	3395.56
Less : Discount	0.18	-0.01	0.11	0.10	0.46
	2535.67	2445.51	2070.83	4516.34	3486.59
C. Flex Installation	27.69	25.65	27.51	53.17	66.48
	2609.34	**2499.48**	**2143.86**	**4643.34**	**3665.29**
NOTE '21'					
Revenue from Other Income					
Interest on Term Deposit	21.58	15.58	16.72	32.30	26.00
Other Income	3.50	0.00	0.00	0.00	0.00
Miscellaneous Income	0.00	0.00	0.00	0.00	0.00
	25.07	**15.58**	**16.72**	**32.30**	**26.00**
NOTE '22'					
Purchase & Direct Cost					
Hire Charges for Hoarding Space	8.17	10.76	10.35	21.11	13.64
Hoarding Display Expenses	1624.58	1497.65	1220.32	2717.97	2004.31
Hoarding Repair & Maintenance Expenses	31.39	7.07	5.27	12.34	18.89
Electricity Expense (Hoarding)	4.38	6.99	4.51	11.50	10.32
Water Tank Printing	1.74	1.23	1.60	2.83	4.25
Flex Installation Charges	24.80	28.60	42.45	71.05	79.70
Delay Charges	2.09	6.80	2.38	9.18	15.44
Municipal License Fees	0.00	25.04	0.00	25.04	39.69
	1697.15	**1584.14**	**1286.88**	**2871.02**	**2186.23**
NOTE '23'					
Consumption of Stock & Flex					
Opening Stock	0.51	0.56	0.56	0.56	0.64
Add : Purchase					
Flex Printing	85.75	110.86	71.06	181.91	175.36
Less : Closing Stock	0.41	0.51	0.56	0.51	0.56
	85.85	**110.90**	**71.06**	**181.96**	**175.44**
NOTE '24'					
Employees Benefits Expense					
Salary & Allowance	96.57	98.68	94.25	192.93	160.07
Employees Benefits Obligations	2.83	2.67	-0.18	2.49	5.11
Provident Fund Contribution	5.89	5.73	5.15	10.87	9.09
ESI Contribution	0.91	1.08	0.94	2.02	1.64
Staff Welfare	18.60	22.09	18.93	41.01	13.46
Directors Remuneration	37.50	37.50	37.50	75.00	67.50
	162.29	**167.75**	**156.58**	**324.33**	**256.87**
NOTE '25'					
Interest & Other Financial Charges					
Interest on Unsecured Loan	23.87	23.03	21.56	44.59	34.55
Interest paid to bank	10.80	16.81	17.75	34.56	21.62
Interest on security deposit	0.00	0.00	1.28	1.28	0.00
Other Interest	0.74	0.00	0.34	0.34	4.95
Interest paid on statutory dues	0.02	0.13	0.11	0.14	0.13
Other Borrowing Cost	0.30	1.21	0.00	1.21	0.00
	35.73	**41.18**	**41.05**	**82.22**	**61.25**

Century Business Media Ltd. Patna

(All amounts are in INR Lakhs)

Particulars	Half Year Ended			Year Ended	
	September 30th 2026	March 31st 2026	September 30th 2025	March 31st 2026	March 31st 2025
	Un-Audited	Audited	Un-Audited	Audited	Audited
NOTE '26'					
OTHER EXPENSES					
Office & Godown Rent	12.20	14.83	13.76	28.60	22.78
Electric Charges	19.16	16.31	12.78	29.09	15.97
Bank Charges	11.23	8.79	13.37	22.16	10.52
Postage & Courier	0.68	0.56	0.44	1.00	0.95
Vehicle Running & Maintenance Expenses	4.93	7.64	9.99	17.63	13.32
Computer Consumable & Expenses	4.71	5.05	2.72	7.77	5.49
Commission	42.11	77.89	50.83	128.73	89.25
Office Maintenance Charges & Exp	1.44	1.46	1.29	2.76	3.73
Professional & Consultancy Fees	7.17	17.11	7.25	24.36	11.93
Filing Fees	0.24	0.01	0.71	0.72	0.53
Prelimnary Expenses	0.00	0.00	0.00	0.00	8.16
Business Promotion & Development Expense	2.53	8.34	3.76	12.10	9.48
Printing & Stationary	1.33	2.20	1.57	3.77	3.77
Misc Exp	3.56	8.20	2.59	10.79	4.92
Sitting Fees	0.00	0.00	1.90	1.90	1.35
GST Demand and Interest	0.00	0.00	0.00	0.00	7.10
Interest on GST	0.06	0.15	0.00	0.15	8.23
Tender Exp	0.49	0.10	0.01	0.11	1.68
Bad Debts	0.00	-0.25	8.91	8.66	0.00
CSR Expenditure	6.28	7.41	1.50	8.91	0.00
Audit Fee	0.00	1.50	0.00	1.50	1.50
Audit Expense	0.00	0.00	0.00	0.00	0.20
Pooja Expenses	0.38	0.12	0.40	0.52	0.28
Repair & Maintenance-Others	1.07	1.28	1.10	2.38	10.69
Repair & Maintenance-Godown	0.00	0.37	0.13	0.50	0.00
Travelling & Conveyance Expenses	15.38	16.81	12.20	29.01	33.10
Telephone & Internet Expenses	1.62	1.37	0.95	2.32	2.25
Insurance	2.78	2.43	2.36	4.79	2.82
Facilation Charges	0.00	0.00	0.00	0.00	0.51
Round Off	0.01	-0.06	0.04	-0.02	-0.01
Sundry Bal W/off	0.00	0.00	0.16	0.16	0.20
Professional Tax	0.03	0.03	0.13	0.15	0.05
Subscription	0.34	3.05	0.00	3.05	1.77
Digital Tv Recharge	2.43	2.20	1.40	3.60	1.80
NSDL & CDSL Fees	0.00	0.00	0.00	0.00	0.54
Loss from Railway Media Solution	0.00	0.00	0.00	0.00	0.35
Loss on transefer of property	0.00	0.00	0.00	0.00	10.09
Stamp Charges	1.06	0.60	0.00	0.60	0.00
Brokerage charge	0.18	0.35	0.30	0.65	0.66
GST EXPENSES	0.27	0.41	0.00	0.41	0.00
	143.66	206.25	152.57	358.82	285.94

Century Business Media Ltd. Patna

M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
107, EMARAT FIRDAUS, EXHIBITION ROAD, PATNA-800001

Asst.Year 2027-2028
Financial Year 2026-2027
Status - Company

			Amount Rs.
INCOME UNDER HEAD " BUSINESS & PROFESSION "			
NET PROFIT AS PER PROFIT & LOSS ACCOUNT		45,171,710.88	
Add : Interest statutory dues		1,882.00	
Add : Provision For Gratuity		282,903.00	
Add : CSR Expenditure		627,804.32	
Add : Depreciation as per Companies Act		5,800,498.95	
Less : Income taxable under the head other souces		2,388,610.00	
			49,496,189.15
Less : Depreciation as per Income Tax Act			5,196,600.40
INCOME UNDER HEAD " CAPITAL GAIN "			
Sale consideration	290,000.00		
Less : Cost of Acquisition	59,140.00		
Long term capital gain	230,860.00		
Less: Carry Forward Loss Adjusted			
Short term capital Loss (AY 2025-26)	(230,860.00)		-
INCOME UNDER HEAD " OTHER SOURCES "			
Interest on Fixed Deposit			2,157,750.00
	GROSS TOTAL INCOME		46,457,339.00
	TOTAL TAXABLE INCOME		46,457,339.00
	TAX @ 22%		10,220,615.00
	SURCHARGE @ 10%		1,022,062.00
	EDUCATION CESS @ 4%		449,707.00
	TAX ON ABOVE		11,692,384.00
	Less: ADVANCE TAX/ TDS RECEIVABLE		8,624,303.84
	TAX PAYABLE/ (REFUND)		3,068,080.16

M/S CENTURY BUSINESS MEDIA LIMITED
DEFFERED Tax Calculation

CALCULATION OF DTA/DTL		Rs.	
W.D.V. AS PER COMPANIES ACT		62,899,073.84	
W.D.V. AS PER INCOME TAX ACT		63,933,083.45	
TIMING DIFFERENCE		(1,034,009.61)	DTA
Provision for Gratuity		(2,079,587.00)	DTA
Disallowance under Sec 43B(h)		-	
NET TIMING DIFFERENCE		(3,113,596.61)	DTA
DTA / (DTL)@ 25.168%	(a)	**783,630.00**	DTA
DTA AS ON 31.03.2026		**783,630.00**	DTA
DTA AS ON 01.04.2025		560,440.00	
TRANSFERRED TO P&L DURING THE YEAR		223,190.00	

Details of Carry Forward of short term capital loss

S.NO	A.Y	Nature of Loss	Amount of Loss	Addition	Setoff	Balance
1	2025-26	Short term capital Loss	1,008,939.40	-	230,860.00	778,079.40
Total						778,079.40

Total Carried Forward Loss (Short term capital loss C/F) 778,079.40

Century Business Media Ltd. Patna

M/S CENTURY BUSINESS MEDIA LIMITED
(Formerly Known :- Century Business Private Limited)
107, EMARAT FIRDAUS, EXHIBITION ROAD, PATNA-800001

ANNEXURE-B

DEPRECIATION AS PER INCOME TAX ACT

DESCRIPTION	As on 01/04/2026	More than 180 days	Less than 180 days	SALE/ TRANSFER	NET BLOCK		
					As on 30/09/2026	DEP.	As on 31/09/2026
Block-15%					-		
Equipments	59,064.80	50,689.10	-	-	109,753.90	16,463.08	93,290.81
Scooter	1,805.17	-	-	-	1,805.17	270.78	1,534.40
Air Conditioner	217,535.41	51,271.18	-	-	268,806.59	40,320.99	228,485.60
Car	2,630,043.51	-	-	-	2,630,043.51	394,506.53	2,235,536.98
Motor Cycle	70,317.04	-	-	-	70,317.04	10,547.56	59,769.48
Cycle	6,408.99	-	-	-	6,408.99	961.35	5,447.64
Camera	28,789.92	-	-	-	28,789.92	4,318.49	24,471.43
LED Tv	126,272.16	-	-	-	126,272.16	18,940.82	107,331.33
Mobile	611,290.23	204,218.64	-	-	815,508.87	122,326.33	693,182.54
Hoarding & Unipole	59,398,036.10	3,513,848.40	-	-	62,911,884.50	9,436,782.68	53,475,101.83
Block-10%							
Furniture	1,720,916.91	-	-	-	1,720,916.91	172,091.69	1,548,825.22
Block-40%							
Computers	302,241.20	59,570.76		-	361,811.96	144,724.78	217,087.18
Block-40%							
Software	77,364.34	-	-	-	77,364.34	30,945.74	46,418.61
	-						
Total Rs.	**65,250,085.77**	**3,879,598.08**	-	-	**69,129,683.85**	**10,393,200.81**	**58,736,483.04**

Century Business Media Ltd. Patna

LODHA PATEL WADHWA & CO.
CHARTERED ACCOUNTANTS

211A, ASHIANA PLAZA, BUDH MARG, PATNA-800 001
Phone : 2223053, 2239773, 2238784 (O)
Email : lodhapwc@gmail.com

LIMITED REVIEW REPORT

Independent Auditors' Review Report on Unaudited Half Yearly Financial Results of Century Business Media Limited ('the Company') pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
Century Business Media Limited

1. We have reviewed the accompanying Statement of the Unaudited Financial Results ('the Statement') of **Century Business Media Limited** ('the Company') for the half year ended September 30, 2026 for the period from April 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 ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, Interim Financial Reporting, specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review of the Statement.

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 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 specified under section 143(10) of Companies Act, 2013 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 applicable Accounting Standards specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The Figures for the half year ended March 31, 2026 are the balancing figures between Audited figures in respect of the full financial year and the year to date figures up to the half year ended September 30, 2025, which were subject to limited review by us. Our opinion on the Statement is not modified in respect of this matter.

For LODHA PATEL WADHWA & CO.
Chartered Accountants
Firm Registration No. 006271C



(VINAY VISHAL)
Partner
Membership No. 518100
UDIN: 26518100PSSOCQ3718
Place: Patna
Date: November 10, 2026

OOH Media Assets & Solutions

B. STATEMENT OF DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE , RIGHTS ISSUE . PREFERENTIAL ISSUE, QUALIFIED INSTITUTION PLACEMENT ETC.

Statement of deviation / variation in utilisation of funds raised		
Name of Listed Entity	CENTURY BUSINESS MEDIA LIMITED	
Mode of Fund raising	Public Issues	
Date of Raising Funds	17/09/2026	
Amount Raised	1,710.88 Lakhs	
Report filed for Quarter Ended	30/09/2026	
Monitoring Agency	Not applicable	
Monitoring Agency name , if applicable	N.A.	
Is there a deviation / variation in use of funds raised.	No	
If yes, whether the same is pursuant to change in terms of a contract or objects , which was approved by the shareholders	N.A.	
If yes . Date of shareholders approval.	N.A.	

Expansion of deviation / variation						
Comments of the audit committee after review						
Comments of the Auditors, if any						
Objects for which funds have been raised and where there has been a deviation , in the following table						
Original Objects	Modified Objects	Original Allocation (In Lakhs)	Modified Allocation , if any	Funds Utilised (In Lakhs)	Amount of Deviation/ Variation for the quarter according to Applicable Objects	Remarks If any

1. Funding Capital Expenditure towards Purchase of Media Assets.	N.A	421.27	N.A	0	N.A	The Company was listed on the BSE SME Platform on 17th September, 2026. As on 30th September, 2026, the funds raised through the issue had not been fully utilized. Accordingly, no deviation from the objects of the issue has been identified during the quarter under review.
2. To meet Working Capital requirements	N.A	325.00	N.A	6.87	N.A	
3. Payment of Security Deposit for advertising rights at Patna Airport.	N.A	376.59	N.A	0.00	N.A	
4. Repayment of certain borrowing availed by the Company.	N.A	145.00	N.A	145.00	N.A	
5. General Corporate Purpose.	N.A	255.58	N.A	0.00	N.A	
6. Issue Related Exp	N.A	187.44	N.A	120.18	N.A	

Deviation/ Variation could mean :

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilised against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus , letter of offer, etc.

For and on behalf of The Board of Directors

Century Business Media Ltd.

SHASHI KUMAR CHAUDHARY Managing Director

Managing Director
DIN: 00996312
Date : 10/11/2026