

SHARPLINE BROADCAST LIMITED

(Regd. Off.: 38, Rani Jhansi Road Motia Khan, Paharganj, Delhi -110055)
Email: sharpbroadcastlimited@gmail.com, Website: www.sharplinebroadcast.in
CIN No.: L22100DL1990PLC039464, Ph. No.: 01123552627

Date: 30/05/2026

To, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 Scrip Code: 543341	Metropolitan Stock Exchange Limited 205(A), 2nd Floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai-400070 Scrip Symbol: SHARPLINE
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Sub: Audited Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to the above captioned subject, it is to inform you that following are the Audited Financial Results approved at the Board Meeting held today i.e. on Saturday, 30th May, 2026 at 12:00 PM and concluded at 08:00PM at the registered office of the Company to review and approve the following:

1. The Board considered and approved the Audited Standalone and Consolidated 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 therewith the copies of the following:

1. Audited Standalone and Consolidated 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. Declaration that the Audit Report does not contain any modified opinion on Annual Financial Results for financial year ended 31st March, 2026.

Kindly consider and take our submission in your records.

Thanking You,
Yours Faithfully,

For Sharpline Broadcast Limited

Sanjeev Kumar Jha
Whole Time Director
DIN: 02840583
Place: New Delhi

Independent Auditor's Report

To the Board of Directors of **Sharpline Broadcast Limited**

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Sharpline Broadcast 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, 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 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 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 opinion on the standalone annual financial results.

Managements and Board of Directors' 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.



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

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.

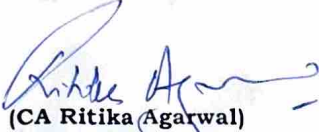
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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: 26527731ONDMZY2451

Date: 30/05/2026

Place: New Delhi



SHARPLINE BROADCAST LIMITED

(CIN: L22100DL1990PLC039464)

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

Audited Standalone Assets & Liabilities for the Year Ended 31.03.2026

(Amount in Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
	Audited	Audited
A. ASSETS		
1. Non-current assets		
(a) Property Plant and Equipment	318.99	190.75
(b) Financial Assets		
(i) Investments	2584.65	1748.78
(ii) Loans	0.00	710.23
(ii) Other financial assets	275.98	75.42
(c) Deferred tax assets (net)	16.42	10.88
Total - Non-current assets	3196.03	2736.05
2. Current assets		
(a) Inventories	160.87	179.92
(b) Financial Assets		
(i) Other investments		
(ii) Trade receivables	1834.76	548.10
(iii) Loans and advances	2903.25	1105.38
(iv) Cash and cash equivalents	1.94	39.96
(c) Other current assets	786.83	697.04
Total - Current assets	5687.65	2570.41
TOTAL-ASSETS	8883.68	5306.46
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Share capital	2863.49	1677.78
(b) Other Equity	1324.42	517.16
Total Equity	4187.91	2194.94
2. Non-current liabilities		
(a) Financial Liabilities		
(i) Loans	1639.98	882.94
(ii) Other Financial Liabilities	78.20	78.20
(b) Long term provision	17.24	11.01
Total - Non-Current liabilities	1735.42	972.15
3. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1389.40	446.68
(ii) Trade payables	1303.78	1223.02
(b) Other current liabilities	125.98	408.05
(c) Provisions	141.19	61.62
Total - Current liabilities	2960.35	2139.37
TOTAL-EQUITY AND LIABILITIES	8883.68	5306.46

For Sharpline Broadcast Limited

Sanjeev Kumar Jha
Designation: Whole Time Director
DIN: 02840583



Date: 30-5-2026
Place: New Delhi

SHARPLINE BROADCAST LIMITED
(CIN: L22100DL1990PLC039464)

Registered Office: 37th Second Floor, Rani Jhansi Road, Motia Khan, Paharganj, Delhi-110055
Standalone Statement of Audited Profit and Loss for the Quarter/year ended 31st March, 2026

(Amount in lakhs)

S. No.	Particulars	Results for the Quarters			Year to date figures for the year ended	Year to date figures for the year ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended		
		31-Mar-26 Audited	31-Dec-25 Un-Audited	31-Mar-25 Audited	31-Mar-26 Audited	31-Mar-25 Audited
I	Revenue from Operations	2444.80	2052.10	1571.14	6663.14	4143.93
II	Other Income	105.44	65.22	101.53	222.43	176.03
III	Total Income from operations (net)	2550.24	2117.32	1672.68	6885.57	4319.96
IV	Expenses					
	Operating Cost	1239.37	980.87	833.86	4504.76	3494.97
	Purchase of Stock in Trade	-	-	180.48	50.24	180.91
	Changes in inventories of finished goods, work in progress and stock in trade	19.02	-	-179.51	19.05	-179.92
	Employee Benefit expenses	72.06	58.24	48.92	239.84	203.64
	Finance costs	57.16	48.32	48.95	160.38	71.86
	Depreciation and amortisation expenses	24.85	26.89	22.40	82.97	84.01
	Other Expenses	972.69	155.34	65.66	1354.74	294.30
	Total Expenses (IV)	2385.15	1269.65	1020.77	6411.98	4149.78
V	Profit/(Loss) before exceptional items (III-IV)	165.09	847.66	651.90	473.59	170.18
VI	Exceptional Items					
	Prior Period Expenses	11.28	-	-1.25	11.28	-
VII	Profit/(Loss) before tax (V-VI)	153.81	847.66	653.15	462.31	170.18
VIII	Tax Expenses					
	(1) Current tax	39.88	95.00	56.10	134.88	56.10
	(2) Tax expense earlier year	-	-	-	-	-
	(3) Deferred tax	-0.83	-2.89	-4.57	-5.54	-3.27
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	114.76	755.55	601.62	332.97	117.36
X	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit/(Loss) for the period from discontinuing operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX-XII)	114.76	755.55	601.62	332.97	117.36
XIV	Other Comprehensive Income					
	A. (I) Items that will not be reclassified to profit or loss	-	-	-149.85	-	-149.85
	(II) Income tax related to items that will not be reclassified to profit or loss	-	-	37.72	-	37.72
	B. (I) Items that will be reclassified to profit or loss	-	-	-	-	-
	(II) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XII-XIV) (Comprising profit/(loss) and other comprehensive income for the period)	114.76	755.55	489.48	332.97	5.22
XVI	Earning per Equity Share (for continuing operations):					
	(1) Basic	0.65	4.50	2.92	1.86	0.70
	(2) Diluted	0.65	4.50	2.92	1.86	0.70
XVII	Earning per Equity Share (for discontinued operations):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earning per Equity Share (for continuing and discontinued operations):					
	(1) Basic	0.65	4.50	2.92	1.86	0.70
	(2) Diluted	0.65	4.50	2.92	1.86	0.70

For Sharpline Broadcast Limited

Sanjeev Kumar Jha
Designation: Whole Time Director
DIN: 02840583
Date: 30-5-2026
Place: New Delhi



SHARPLINE BROADCAST LIMITED

(CIN: L22100DL1990PLC039464)

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

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

(Amount In Lakhs)

Sl No.	Particulars	For the Year Ended 31- March-2026	For the Year Ended 31- March-2025
		Audited	Audited
A	CASH FOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and extraordinary items	462.31	170.18
	Add/ (Deduct): Adjustments for		
	a) Interest Received		-99.27
	b) Prior period exp		-3.14
	b) Depreciation	82.97	84.01
	c) Provision for Gratuity	7.02	12.41
	d) Other Income		
	e) Interest paid		71.86
	g) Non current Investment W/o		
	Operating Profit before Woking Capital Changes	552.30	236.06
	Adjustments for (increase)/ decrease in operating assets:		
	(Increase)/Decrease in Loans & Advances	-1797.87	-656.68
	(Increase)/Decrease in Inventories	19.05	-179.92
	(Increase)/Decrease in Trade Receivables	-1286.66	151.41
	(Increase)/Decrease in Other Current Assets	-89.79	-368.32
	Increase/(Decrease) in Short term Borrowings	942.72	-473.26
	Increase / (decrease) in trade payables	80.77	542.82
	Increase/(Decrease) in Other Current Liabilities	-282.07	192.81
	Increase/(Decrease) in Provision		-56.69
	Direct Taxes	56.10	0.00
	Net Cash from Operating Activities (A)	-1917.65	-611.77
B	CASH FOW FROM INVESTING ACTIVITIES		
	Interest Received	0.00	99.27
	(Increase)/Decrease in Investment	-835.88	-1198.74
	(Increase)/Decrease in Loans	710.23	1049.28
	Payments for purchase of tangible assets	-211.20	-30.02
	Other Income		
	Net Cash from Investing Activities (B)	-336.85	-80.20
C	CASH FOW FROM FINANCING ACTIVITIES		
	Issue of Share	1185.71	0.00
	Interest paid	0.00	-71.86
	Increase/(Decrease) in Borrowings	757.04	775.39
	(Increase)/Decrease in Loans		0.00
	Increase/(Decrease) in Security Deposit	-200.55	25.50
	Increase in security premium	474.29	
	Net Cash from Financing Activities (C)	2216.48	729.03
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	-38.02	37.06
	Cash and Cash Equivalents as on 01st day of April	39.96	2.90
	Cash and Cash Equivalents as on 31st March	1.94	39.96

For Sharpline Broadcast Limited

Sanjeev Kumar Jha
Designation: Whole Time Director
DIN: 02840583

Date:30-5-2026
Place: New Delhi



Notes on Standalone Financial Results

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on 30th May 2025.
2. In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Statutory Auditors have issued their Audit Reports on the audited financial results for the quarter and year ended March 31, 2025. These results, along with the Audit Reports, were approved by the Audit Committee and the Board of Directors at their respective meetings held on Friday, May 30, 2025.
3. The Standalone figures for the Quarter Ended 31st March 2025 and 31st March 2024 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.
4. The Company is primarily engaged in media and network services, and accordingly, no separate reportable segments exist as per Ind AS 108 – Operating Segments.
5. The financial results have been prepared in accordance with the recognition and measurement principles prescribed under Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India.
6. Closing balances of trade payables, trade receivables, and advances (received and given) are subject to confirmation and reconciliation. The management is in the process of reconciling these balances.
7. During the year, the Company has availed unsecured loans from various lenders without formal documentation or clearly defined terms of interest. These borrowings were primarily raised to meet the short-term funding requirements of the Company.
8. The Company is unable to reliably determine the fair value of its investment in Naman Broadcasting and Communications Private Limited ("NBCPL") as at March 31, 2025, due to the unavailability of sufficient and appropriate valuation inputs.
9. The Company was non-compliant with ESI and Provident Fund provisions during the year. However, necessary registrations were obtained in March 2025, and the Company has expressed its intention to ensure compliance going forward.
10. Figures for the earlier quarters and year have been regrouped and reclassified, wherever necessary, to ensure comparability with the current quarter's figures.



BAS & CO LLP

CHARTERED ACCOUNTANTS

LLPIN: AAC-3610

Independent Auditor's Report

To the Board of Directors of **Sharpline Broadcast Limited**

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **Sharpline Broadcast 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, the aforesaid consolidated annual financial results:

- a. The Consolidated Financial Results include the financial results of the Company's subsidiaries, Unayur Marketing Private Limited and Broadcast Equipment India Private Limited, from their respective dates of acquisition.
- b. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. 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 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 SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 opinion on the consolidated annual financial results.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period.

The consolidated financial statements include the financial information of the Company's subsidiary, Unayur Marketing Private Limited, whose financial statements have not been audited by an independent auditor. The management has provided the financial information of the subsidiary, which has been considered for the purpose of consolidation. Accordingly, the book values and other financial information relating to the subsidiary have been incorporated in the consolidated financial statements based on management-certified accounts.

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



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

Managements and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

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

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/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 Consolidated Annual 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 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 consolidated 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 consolidated 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 consolidated 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 consolidated 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 consolidated financial results, including the disclosures, and whether the consolidated 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.

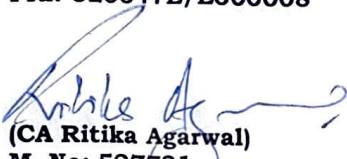


We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter(s)

The consolidated 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: 26527731KREZCW8287
Date: 30/05/2026
Place: New Delhi**



SHARPLINE BROADCAST LIMITED

(CIN: L22100DL1990PLC039464)

Registered Office: 37th Second Floor, Rani Jhansi Road, Motia Khan, Paharganj, Delhi-110055
Statement of Consolidated Assets & Liabilities and Audited Results for the Year Ended 31.03.2026

(Amount in Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
	Audited	Audited
A. ASSETS		
1. Non-current assets		
(a) Property Plant and Equipment	411.24	379.62
(b) Right of use Asset	0.00	27.41
(c) Goodwill	437.82	437.82
(d) Financial Assets	1063.67	550.04
(i) Investments	-	710.23
(ii) Loans	428.22	83.76
(ii) Other financial assets	40.00	106.55
(c) Deferred tax assets (net)	9.70	0.00
(d) Other Non-Current Assets		
Total - Non-current assets	2390.64	2295.43
2. Current assets	214.56	471.03
(a) Inventories		
(b) Financial Assets	2627.68	1079.17
(i) Trade receivables	2903.25	1105.38
(ii) Loans and advances	37.34	109.50
(iii) Cash and cash equivalents	49.03	219.47
(iv) Other financial Asset	33.81	143.91
(c) Other current tax assets	3911.86	2218.22
(d) Other current assets		
Total - Current assets	9777.52	5346.67
TOTAL-ASSETS	12168.16	7642.10
B. EQUITY AND LIABILITIES		
1. Equity	2863.49	1677.78
Equity share capital	1780.77	522.80
Other equity	633.48	627.01
Non-Controlling Interest		
Total Equity	5277.74	2827.59
2. Non-current liabilities		
(a) Financial Liabilities	2122.83	882.94
(i) Loans	78.20	78.20
(ii) Other Financial Liabilities	17.24	11.01
(b) Provisions		
Total - Non-Current liabilities	2218.28	972.15
3. Current liabilities		
(a) Financial Liabilities	0.00	247.65
(i) Borrowings	1385.68	2109.91
(ii) Trade payables	1474.40	128.21
(iii) Other financial liabilities	166.29	37.76
(b) Current tax liabilities	1504.59	1257.22
(c) Other current liabilities	141.19	61.62
(c) Provisions		
Total - Current liabilities	4672.15	3842.36
TOTAL-EQUITY AND LIABILITIES	12168.16	7642.10

For Sharpline Broadcast Limited

Sanjeev Kumar Jha
Designation: Whole Time Director
DIN: 02840583

Date: 30/05/2026

Place: New Delhi



SHARPLINE BROADCAST LIMITED
(CIN: L22100DL1990PLC039464)
Registered Office: 37th Second Floor, Rani Jhansi Road, Motia Khan, Paharganj, Delhi-110055
Consolidated Statement of Audited Profit and Loss for the Quarter/year ended 31st March, 2026

S. No.	Particulars	Results for the Quarters			Year to date figures for the year ended	Year to date figures for the year ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended		
		31-Mar-26 Audited	31-Dec-25 Un-Audited	31-Mar-25 Audited		
I	Revenue from Operations	3725.45	2195.19	3125.56	10969.45	5759.77
II	Other Income	40.51	89.28	118.04	330.25	194.91
III	Total Income from operations (net)	3765.96	2284.47	3243.60	11299.70	5954.68
IV	Expenses					
	Operating Cost	971.45	1040.39	902.61	4504.76	3617.62
	Cost of content and Broadcasting	275.00	-	-	275.00	-
	Cost of Material Consumed	-	-	1229.29	-	1229.29
	Purchase of Stock in Trade	163.06	2.11	180.48	1815.84	180.91
	Changes in inventories of finished goods, work in progress and stock in trade	-34.67	-	-179.51	256.47	-179.92
	Employee Benefit expenses	79.88	64.39	139.49	647.02	297.27
	Finance costs	92.30	45.00	41.59	185.55	64.50
	Depreciation and amortisation expenses	30.73	32.93	49.57	137.80	116.16
	Other Expenses	1387.59	192.48	201.07	2200.46	443.70
	Total Expenses (IV)	2965.34	1377.30	2564.60	10022.89	5769.52
V	Profit/(Loss) before exceptional items (III-IV)	800.63	907.17	679.00	1276.81	185.15
VI	Prior period item	11.28	-	-1.25	11.28	-
VII	Profit/(Loss) before tax (V-VI)	789.34	907.17	680.25	1265.53	185.15
VIII	Tax Expenses					
	(1) Current tax	162.61	113.46	57.84	290.56	57.84
	(2) MAT Credit	107.13	-	-1.74	107.13	-1.74
	(3) Tax expense earlier year	-	11.14	-6.03	11.14	-6.03
	(4) Deferred tax	71.27	-2.89	4.38	66.55	6.20
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	448.34	785.46	625.81	790.15	128.88
X	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-
XII	Profit/(Loss) for the period from discontinuing operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX-XII)	448.34	785.46	625.81	790.15	128.88
XIV	Other Comprehensive Income					
	A. (I) Items that will not be reclassified to profit or loss	-	-	-149.85	-	-149.85
	(II) Income tax related to items that will not be reclassified to profit or loss	-	-	37.72	-	37.72
	B. (I) Items that will be reclassified to profit or loss	-	-	-	-	-
	(II) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XII-XIV) (Comprising profit/(loss) and other comprehensive income for the period)	448.34	785.46	513.67	790.15	16.74
	Attributable to:					
	Parent	465.37	764.84	333.22	783.68	10.86
	Non- Controlling Interest	-311.83	20.62	180.44	6.47	5.88
XVI	Earning per Equity Share (for continuing operations):					
	(1) Basic	2.66	4.56	3.73	4.40	0.77
	(2) Diluted	2.66	4.56	3.73	4.40	0.77
XVII	Earning per Equity Share (for discontinued operations):					
	(1) Basic	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earning per Equity Share (for continuing and discontinued operations):					
	(1) Basic	2.66	4.56	3.73	4.40	0.77
	(2) Diluted	2.66	4.56	3.73	4.40	0.77

For Sharpline Broadcast Limited



Sanjeev Kumar Jha
Designation: Whole Time Director
DIN: 02840583

Date: 30/05/2026
Place: New Delhi

SHARPLINE BROADCAST LIMITED

(CIN: L22100DL1990PLC039464)

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

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

(Amount In Lakhs)

SI No.	Particulars	For the Year Ended	For the Year Ended
		31-March-2026	31-March-2025
		Audited	Audited
A	CASH FOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and extraordinary items	1265.53	185.15
	Add/ (Deduct): Adjustments for		
	a) Interest Received	-200.37	-111.78
	b) Depreciation	137.80	116.16
	c) Provision for Gratuity	7.02	12.41
	d) Interest paid	185.55	73.43
	e) Adjustments for aquisition of subsidiaries of during the year	16.56	-16.90
	f) Prior period item		-3.14
	Operating Profit before Woking Capital Changes	1412.09	255.32
	Adjustments for (increase)/ decrease in operating assets:		
	(Increase)/Decrease in Loans & Advances	-1797.87	-876.15
	(Increase)/Decrease in Inventories	256.47	-471.03
	(Increase)/Decrease in Trade Receivables	-1548.51	-379.65
	(Increase)/Decrease in Other Financial Assets	170.44	
	(Increase)/Decrease in Other Current Assets	-1690.67	-1956.27
	Increase/(Decrease) in Short term Borrowings	-247.65	-345.04
	Increase / (decrease) in trade payables	-724.23	1429.70
	Increase/(Decrease) in Other Current Liabilities	1593.56	1103.70
	Increase/(Decrease) in Provision	214.34	-56.69
	Direct Taxes		0.00
	Tax Paid	-301.70	
	Net Cash from Operating Activities (A)	-2663.73	-1296.11
B	CASH FOW FROM INVESTING ACTIVITIES		
	Interest Received	200.37	111.78
	(Increase)/Decrease in Investment	-513.63	-
	(Increase)/Decrease in Loans	710.23	841.91
	(Increase)/Decrease in Other financial assets	-344.46	-
	(Increase)/Decrease in Other Non-Current Assets	-9.70	-
	Sale of Assets	27.41	-
	Payments for purchase of tangible assets	-169.41	-278.45
	Net Cash from Investing Activities (B)	-99.19	675.24
C	CASH FOW FROM FINANCING ACTIVITIES		
	Interest paid	-185.55	-73.43
	Increase/(Decrease) in Borrowings	2876.32	775.39
	Increase/(Decrease) in Security Deposit		25.50
	Net Cash from Financing Activities (C)	2690.76	727.47
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	-72.16	106.60
	Cash and Cash Equivalents as on 01st day of April	109.50	2.90
	Cash and Cash Equivalents as on 31st March	37.34	109.50

For Sharpline Broadcast Limited

Sanjeev Kumar Jha
Designation: Whole Time Director
DIN: 02840583

Date: 30/05/2026
Place: New Delhi



SHARPLINE BROADCAST LIMITED

(CIN: L22100DL1990PLC039464)

Regd Office: 38, Second Floor, Rani Jhansi Road, Motia Khan, Delhi- 110055

E-mail: sharplinebroadcastlimited@gmail.com

Statement of Un-audited Consolidated Segment Reporting as on 31th March,2026

(All amounts are in lakhs,except stated otherwise)

S. No.	Particulars	For the quarter ending			Year to date	Year to date
		Current quarter ending	Preceding quarter ending	Corresponding quarter ending	figures for the year ended	figures for the year ended
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I.	Segment Revenue					
	Medicine	0.00	2.32	1455.84	2682.29	1455.84
	Broadcasting	3725.45	2192.87	1669.73	8287.16	4303.93
	Other					0.00
	Total Segment Revenue	3725.45	2195.19	3125.56	10969.45	5759.77
	Less: Inter Segment Revenue		0.00			0.00
	Revenue from Operations	3725.45	2195.19	3125.56	10969.45	5759.77
II.	Segment Result before Interest, Depreciation and Amortisation and Tax					
	Medicine	0.00	-34.28	32.86	-101.96	32.86
	Broadcasting	871.87	930.10	620.52	713.89	138.04
	Other					0.00
	Total Segment Result	871.87	895.82	653.38	611.93	170.90
	Other Income	40.51	89.28	118.04	330.25	194.91
	Interest Expense	92.30	45.00	41.59	185.55	64.50
	Depreciation and Amortisation	30.73	32.93	49.57	137.80	116.16
	Profit Before Tax	789.34	907.17	680.25	1265.53	185.15
	Less: Tax Expense					
	(i) Current Tax	162.61	113.46	57.84	290.56	57.84
	(ii) Deferred Tax	71.27	-2.89	4.38	66.55	6.20
	(iii) MAT credit	107.13		-1.74	107.13	-1.74
	(iv) Earlier year tax	0.00	11.14	-6.03	11.14	-6.03
	Profit after Tax	448.34	785.46	625.81	790.15	128.88
III.	Assets					
	Segment Assets	8161.25	2260.08	5169.90	8161.25	5169.90
	Add: Unallocated Assets					
	Investment	1063.67	1037.08	550.04	1063.67	550.04
	Loans and Advance	2903.25	5091.21	1815.61	2903.25	1815.61
	Deferred Tax Assets (Net)	40.00	84.14	106.55	40.00	106.55
	Less: Inter Segment					
	Total Assets	12168.16	8472.51	7642.10	12168.16	7642.10
IV.	Liabilities					
	Segment Liabilities	4767.59	1416.13	3683.92	4767.59	3683.92
	Add: Unallocated Liabilities					
	Borrowings	2122.83	4834.51	1130.59	2122.83	1130.59
	Less: Inter Segment					
	Total Liabilities	6890.42	6250.64	4814.51	6890.42	4814.51
V.	Share Capital	2863.49	1677.78	1677.78	2863.49	1677.78
	+ Other Equity	1780.77	1283.30	522.80	1780.77	522.80
	Total Shareholders Fund	4644.26	2961.08	2200.58	4644.26	2200.58

For Sharpline Broadcast Limited

Sanjeev Kumar Jha
 Designation: Wholetime Director
 DIN : 02840583
 Date: 30/05/2026
 Place: Delhi



Notes on Consolidated Financial Results

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on 30th May 2026.

2. In accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Statutory Auditors have issued their Audit Reports on the audited financial results for the quarter and year ended March 31, 2026. These results, along with the Audit Reports, were approved by the Audit Committee and the Board of Directors at their respective meetings held on Saturday, May 30, 2026.

3. The Consolidated 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.

4. During the fourth quarter of the financial year, the Company allotted 11857140 equity shares of face value Rs. 10 each at an issue price of Rs. 14 per share (including a premium of Rs. 4 per share) towards settlement/conversion of outstanding loans aggregating to Rs. 16.60 crore.

Based on the information and explanations provided by the management and the records examined by us, the aforesaid allotment has resulted in an increase in the paid-up equity share capital by Rs. 11.86 crore and securities premium by Rs. 4.74 crore. The corresponding loan liability has been adjusted against the value of shares allotted.

The management has represented that the allotment was carried out in compliance with the applicable provisions of the Companies Act, 2013 and other relevant regulatory requirements. Our audit procedures included verification of the Board/shareholders' approvals, allotment records, statutory filings, accounting treatment, and supporting documentation relating to the conversion/settlement of the outstanding loans.

The impact of the transaction has been appropriately accounted for in the financial statements.

5. The financial results have been prepared in accordance with the recognition and measurement principles prescribed under Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India.

6. Closing balances of trade payables, trade receivables, and advances (received and given) are subject to confirmation and reconciliation. The management is in the process of reconciling these balances.

7. During the year, the Company has availed unsecured loans from various lenders without formal documentation or clearly defined terms of interest. These borrowings were primarily raised to meet the short-term funding requirements of the Company.

8. The Company is unable to reliably determine the fair value of its investment in Naman Broadcasting and Communications Private Limited ("NBCPL") as at March 31, 2026, due to the unavailability of sufficient and appropriate valuation inputs.

9. Figures for the earlier quarters and year have been regrouped and reclassified, wherever necessary, to ensure comparability with the current quarter's figures.

10. Subsidiaries Included in Consolidation

S.No.	Name of Company	Date of Acquisition	Holding (%)
a)	Broad Cast Equipment (India) Private Limited	October 25, 2025	62.37
b)	Unayur Marketing Private Limited	February 20, 2025	99.85

11. The consolidated financial statements include the financial information of the Company's subsidiary, Unayur Marketing Private Limited, whose financial statements have not been audited by an independent auditor. The management has provided the financial information of the subsidiary, which has been considered for the purpose of consolidation. Accordingly, the book values and other financial information relating to the subsidiary have been incorporated in the consolidated financial statements based on management-certified accounts.



SHARPLINE BROADCAST LIMITED**(CIN: L22100DL1990PLC039464)****Regd Office: 38, Second Floor, Rani Jhansi Road, Motia Khan, Delhi- 110055****E-mail: sharplinebroadcastlimited@gmail.com****List of Subsidiaries for Consolidation**

S.No.	CIN	Name of the Company (Direct Subsidiaries)	Holding on Reporting Date
1	U85320DL2016PTC305782	Broad Cast Equipment (India) Private Limited	62.37%
2	U74899DL1992PTC050367	Unayur Marketing Private Limited	99.85%

