

CRYSTAL BUSINESS SYSTEM LIMITED

(Formerly known as SADHNA BROADCAST LIMITED)

CIN: L92100DL1994PLC059093

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

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

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

Date:03rd February, 2026

To,

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

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

Sub: Un-audited Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

With reference to the above captioned subject, it is to inform you that following are the Un-audited Financial Results approved at the Board Meeting held today i.e. on Tuesday, 03rd February, 2026 at 02:00 PM and concluded at 05.30 PM at the registered office of the Company.

1. The Board considered and approved the Un-audited Financial Results of the Company for the quarter ended 31st December, 2025.
2. The Board reviewed and took on record the Limited Review Report on the Un-audited Financial Results of the Company for the quarter ended 31st December, 2025.

Please find enclosed therewith the copies of the following:

1. Un- Audited Financial Results of the Company for the quarter ended 31st December, 2025.
2. Limited Review Report on the Un-Audited Financial Results of the Company for the quarter ended 31st December, 2025.

Kindly consider and take our submission in your records.

Thanking You

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

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

CRYSTAL BUSINESS SYSTEM LIMITED (FORMERLY KNOWN AS SADHNA BROADCAST LIMITED)
(CIN: L92100DL1994PLC059093)
e-mail: cbsl.delhi@gmail.com

Statement of Un-Audited Financial Results for the Quarter and Nine Months ended 31st December, 2025

(Amount in Lakhs.)

S. No.	Particulars	Results for the Quarters			Nine Month Ended		Previous year ended
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended	Nine Month Ended		
		31-12-2025 Un-audited	30-09-2025 Un-audited	31-12-2024 Un-audited	31-12-2025 Un-audited	31-12-2024 Un-audited	
I	Revenue from Operations	89.92	158.11	398.35	408.39	1076.48	1722.38
II	Other Income	11.48	10.49	10.29	33.38	25.61	38.56
III	Total Income from operations (net)	101.41	168.60	408.64	441.76	1102.09	1760.94
IV	Expenses						
	Operating Cost	192.87	157.03	130.95	506.27	521.41	-
	Cost of Materials consumed	-	-	-	-	-	-
	Purchases of stock-in-trade	-	-	-	-	10.54	31.99
	Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-8.66	-
	Employee Benefit expenses	18.54	18.90	23.33	58.24	66.20	88.36
	Finance costs	2.54	2.65	4.27	7.99	7.38	12.87
	Depreciation and amortisation expenses	9.07	9.01	11.23	26.73	33.27	45.73
	Other Expenses	37.03	55.93	57.18	139.30	185.48	1446.06
	Total Expenses (IV)	260.04	243.52	226.96	738.53	815.61	1625.02
V	Profit/(Loss) before exceptional items (I-IV)	-158.63	-74.91	181.68	-296.77	286.47	135.92
VI	Exceptional Items	-	-	-	-	-	0.15
VII	Profit/(Loss) before tax (V-VI)	-158.63	-74.91	181.68	-296.77	286.47	135.77
VIII	Tax Expenses						
	(1) Current tax	-	-	41.66	-	69.52	40.83
	(2) Tax expense earlier year	-	-	-	-	-	-3.15
	(3) Deferred tax	13.23	-4.80	1.51	8.09	-0.16	7.54
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	-171.86	-70.11	138.51	-304.85	217.11	90.55
X	Profit/(Loss) for the period from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) for the period from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX-XII)	-171.86	-70.11	138.51	-304.85	217.11	90.55
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-99.90
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	30.28
	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)	-171.86	-70.11	138.51	-304.85	217.11	20.93
XVI	Earning per Equity Share (for continuing operations):						
	(1) Basic	-0.17	-0.07	0.14	-0.30	0.22	0.09
	(2) Diluted	-0.17	-0.07	0.14	-0.30	0.22	0.09
XVII	Earning per Equity Share (for discontinued operations):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	Earning per Equity Share (for continuing and discontinued operations):						
	(1) Basic	-0.17	-0.07	0.14	-0.30	0.22	0.09
	(2) Diluted	-0.17	-0.07	0.14	-0.30	0.22	0.09

Notes:-

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their meetings held on 3rd February 2026 and the statutory auditors of company have conducted a "limited review report" of the above financial results for quarter ended 31st December 2025.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 prescribed under Section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

The company is engaged in the business of "Advertising" and therefore, has only one reportable segment in accordance with IND AS 108 "operating segments"



BAS & CO LLP

CHARTERED ACCOUNTANTS

LLPIN: AAC-3610

Independent Auditors Limited Review Report

To
The Board of Directors
Crystal Business System Limited (Formerly known as Sadhna Broadcast Limited)
Registered Office: 37, Second Floor,
Rani Jhansi Road, Motia Khan,
Paharganj, Delhi-110055

Limited Review Report for the Quarter ended 31st December, 2025.

We have reviewed the accompanying statement of unaudited financial results of **Crystal Business System Limited (Formerly known as Sadhna Broadcast Limited)** for the period ended **31st December, 2025** being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, it has come to our attention that the management has not charged interest on loans and advances to various parties on quarterly basis which causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Circular No. CIR/CFD/CMD1/44/2019 dated 29 March, 2019 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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


(CA RITIKA AGARWAL)
Designated Partner
M. No. 527731
UDIN: 26527731UCNLMU8111



Place: New Delhi
Date: 3rd February 2026

Offices: Delhi- Kolkata-Ahmedabad
Office Address: 1217, Pearls Omaxe Building, Netaji Subhash Place, Delhi-110034 | Ph: 011 45518901
Email: delhi@basco.in | Website: www.basco.in