

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: 08/11/2025

To, BSE Limited Phirozejeejeebhoy Towers, Dalal Street, Mumbai-400001 Scrip Code: 540821	Metropolitan Stock Exchange Limited 205(A), 2nd Floor, Piramal Agastya Corporate Park, Kamani Junction, LBS Road, Kurla (West), Mumbai-400070 Scrip Symbol: CRYSTAL
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Sub: Submission of Un-Audited Financial results of the Company for the quarter and half yearly ended 30th September, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Dear Concern,

With reference to the above captioned subject, it is to inform you that in Compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board Meeting held today i.e. Saturday, 08th November, 2025 at 03:00 PM and concluded at 05:00 PM at the registered office of the Company to review and approve the following:

1. The Board considered and approved the Un-Audited Financial Results of the Company for the Quarter and half yearly ended 30th September, 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 and half yearly ended 30th September, 2025.

Please find enclosed herewith the Copies of the following:

1. Un-Audited Financial Results of the Company for the quarter and half yearly ended 30th September, 2025.
2. Limited Review Report on the Un-Audited Financial Results of the Company for the quarter and half yearly ended 30th September, 2025.

This is for your information and record.

Thanking You,

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

ARPAN GUPTA
Non-Executive - Non-Independent Director
DIN-03498884

CRYSTAL BUSINESS SYSTEM LIMITED(Formerly known as Sadhna Broadcast Limited)
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Registered Office: 37, Second Floor, Rani Jhansi Road, Motia Khan, Paharganj, Delhi-110055.
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Statement of Assets and Liabilities as at 30th September 2025

(Amount in Lakhs)

Particulars	As at 30-09-2025	As at 31-03-2025
A. ASSETS		
1. Non-current assets		
(a) Property Plant and Equipment	141.69	154.07
(b) Financial Assets		
(i) Loans	524.05	236.00
(ii) Investment	535.05	535.05
(iii) Other financial assets		
(c) Deferred tax assets (net)	26.92	21.77
(d) Other non-current assets	79.10	79.10
Total - Non-current assets	1306.80	1025.99
2. Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Other investments	-	-
(ii) Trade receivables	499.60	578.03
(iii) Loans and advances	133.86	593.98
(iv) Cash and cash equivalents	8.71	8.97
(c) Other current assets	207.93	251.58
Total - Current assets	850.10	1432.56
TOTAL-ASSETS	2156.90	2458.55
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Share capital	1002.65	1002.65
(b) Other Equity	388.25	521.24
Total Equity	1390.91	1523.90
2. Non-current liabilities		
(a) Deferred tax liabilities (net)	-	-
(b) Financial Liabilities		
(i) Loans	366.75	234.88
(ii) Security Deposit	-	-
3. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	14.77	147.97
(ii) Trade payables	317.93	421.40
(iii) Other Financial Liabilities		6.11
(b) Other current liabilities	25.72	83.46
(c) Provisions	40.83	40.83
Total - Current liabilities	399.25	699.77
TOTAL-EQUITY AND LIABILITIES	2156.90	2458.55



For CRYSTAL BUSINESS SYSTEM LIMITED

Name: Bal Mukund Tiwari
Designation: Managing Director
DIN: 02566683
Date: 08th November, 2025
Place: New Delhi

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Registered Office: 37, Second Floor, Rani Khansi Road, Motia Khan, Paharganj, Delhi-110055.
e-mail: cbnl.delhi@gmail.com
Statement of Un-Audited Financial Results for the Quarter ended 30th September, 2025

(Amount in Lakhs.)

S. No.	Particulars	Results for the quarters			Half Year Ended		Previous year ended
		3 months ended			Year to date figures for current period ended		
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
I	Revenue from Operations	158.11	160.35	390.82	318.46	678.12	1722.38
II	Other Income	10.49	11.40	15.32	21.89	15.32	38.56
III	Total Income from operations (net)	168.60	171.75	406.14	340.35	693.44	1760.94
IV	Expenses						
	Operating Cost	157.03	156.37	214.43	313.40	390.46	0.00
	Cost of Materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of stock-in-trade	0.00	0.00	10.54	0.00	10.54	31.99
	Changes in inventories of finished goods, work in progress and stock in trade	0.00	0.00	-8.66	0.00	-8.66	0.00
	Employee Benefit expenses	18.90	20.80	22.04	39.70	42.86	88.36
	Finance costs	2.65	2.80	3.11	5.45	3.11	12.87
	Depreciation and amortisation expenses	9.01	8.65	11.13	17.66	22.04	45.73
	Other Expenses	55.93	46.35	58.31	102.28	128.30	1446.06
	Total Expenses (IV)	243.52	234.98	310.90	478.49	588.65	1625.02
V	Profit/(Loss) before exceptional items (I-IV)	-74.91	-63.22	95.23	-138.14	104.79	135.92
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.15
VII	Profit/(Loss) before tax (V-VI)	-74.91	-63.22	310.90	-138.14	104.79	135.77
VIII	Tax Expenses						
	(1) Current tax	0.00	0.00	24.73	0.00	27.86	40.83
	(2) Tax expense earlier year	0.00	0.00	0.00	0.00	0.00	-3.15
	(3) Deferred tax	-4.80	-0.35	-0.74	-5.15	-1.66	7.54
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	-70.11	-62.87	71.25	-132.99	78.60	90.55
X	Profit/(Loss) for the period from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) for the period from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX-XII)	-70.11	-62.87	71.25	-132.99	78.60	90.55
XIV	Other Comprehensive Income						
	A. (I) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	-99.90
	(II) Income tax related to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	30.28
	B. (I) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	
	(II) Income tax related to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	
XV	Total Comprehensive Income for the period (XII-XIV) (Comprising profit/(loss) and other comprehensive income for the period)	-70.11	-62.87	71.25	-132.99	78.60	20.93
XVI	Earning per Equity Share (for continuing operations):						
	(1) Basic	-0.07	-0.06	0.07	-0.13	0.08	0.09
	(2) Diluted	-0.07	-0.06	0.07	-0.13	0.08	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	-0.07	-0.06	0.07	-0.13	0.08	0.09
	(2) Diluted	-0.07	-0.06	0.07	-0.13	0.08	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 08th November 2025 and the statutory auditors of company have conducted a "Limited review report" of the above financial results for quarter ended 30th September, 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 recognised 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"

CRYSTAL BUSINESS SYSTEM LIMITED
For CRYSTAL BUSINESS SYSTEM LIMITED
DELHI

Name: Bal Mukund Tiwari
Designation: Managing Director
DIN: 02566683
Date: 08th November, 2025
Place: New Delhi

CRYSTAL BUSINESS SYSTEM LIMITED(Formerly known as Sadhna Broadcast Limited)
(CIN: L92100DL1994PLC059093)

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

Email ID: cbnl.delhi@gmail.com

Statement of Un-Audited Cash Flow Statement for the Six Months ended 30th September, 2025

(Amount In Lakhs)

SI No.	SI No.	Half Year Ending	Half Year Ending
		30-09-2025	30-09-2024
		Unaudited	Unaudited
A	CASH FOW FROM OPERATING ACTIVITIES		
	Net Profit before tax and extraordinary items	-138.14	104.79
	Add/ (Deduct): Adjustments for		
	a) Financial Charges	5.45	3.11
	b) Depreciation	17.66	22.04
	c) Interest Income	-21.89	-15.32
	Operating Profit before Woking Capital Changes	-136.92	114.63
	Add/ (Deduct): Adjustments for		
	Increase/(Decrease) in Trade Payables	-103.47	-86.14
	Increase/(Decrease) in Other Current Liabilities and Provision	-57.74	-102.55
	(Increase)/Decrease in Inventory		-8.66
	(Increase)/Decrease in Trade Receivables	78.43	45.80
	Increase/(Decrease) in Short term borrowings	-133.20	.00
	(Increase)/Decrease in Other Assets	43.64	16.12
	(Increase)/Decrease in Loan and Advances	-	-
	Direct Taxes		
	Net Cash from Operating Activities	-309.25	-20.81
B	CASH FOW FROM INVESTING ACTIVITIES		
	(Increase)/Decrease in Fixed Assets	-5.28	-4.17
	(Increase)/Decrease in Loans and Advances given	172.08	-541.41
	Interest Income	21.89	15.32
	(Increase)/Decrease in Investments	-	204.55
	Net Cash from Investing Activities	188.69	-325.71
C	CASH FOW FROM FINANCING ACTIVITIES		
	Increase/(Decrease) in Borrowings	131.86	224.81
	Increase/(Decrease) in Loans & advances	-6.11	87.14
	Financial Charges Paid	-5.45	-3.11
	Net Cash from Financing Activities	120.30	308.84
	Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	-26	-37.68
	Cash and Cash Equivalents as on 01st day of April	8.97	55.36
	Cash and Cash Equivalents as on 30th September	8.71	17.68



For CRYSTAL BUSINESS SYSTEM LIMITED

Name: Bal Mukund Tiwari

Designation: Managing Director

DIN: 02566683

Date: 08th November, 2025

Place: New Delhi

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 30th September, 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 **30th September, 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 detailed above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results has not been prepared in accordance with the applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies. Furthermore, we believe that the statement has disclosed the information required under 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, including the manner in which it is to be disclosed, and that it does not contain any material misstatements.

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


(CA RITIKA AGARWAL)
Designated Partner
M. No. 527731
UDIN: 25527731BMIAWQ6952



Place: New Delhi
Date: 08th November 2025