

SAMBHAHV MEDIA LIMITED

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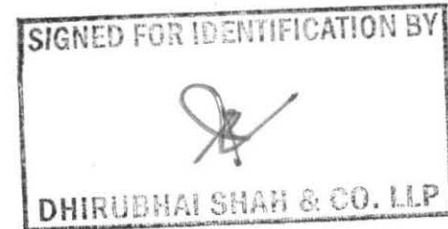
Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter ended on June 30, 2026

(₹ in Lakhs)

S N	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30/06/2026	30/06/2025	31/03/2026	31/03/2026	30/06/2026	30/06/2025	31/03/2026	31/03/2026
		Unaudited	Unaudited	Audited	Audited	Unaudited	Unaudited	Audited	Audited
	(Refer Notes below)								
1	Income from Operations								
	a Revenue from operations	852.90	814.65	1,133.71	3,867.30	961.72	922.53	1,250.78	4,310.08
	b Other Income	40.14	38.05	32.63	136.73	33.93	29.43	28.21	107.64
	Total Income	893.04	852.70	1,166.34	4,004.03	995.65	951.96	1,278.99	4,417.72
2	Expenses								
	a Cost of materials consumed	20.89	18.05	18.33	77.20	25.90	18.95	20.51	87.85
	b Changes in inventories of Finished goods, work-in-progress	(0.52)	(0.02)	0.10	(0.99)	(0.52)	(0.02)	0.10	(0.99)
	c Broadcasting Expenses	300.00	300.00	550.00	1,650.00	300.00	300.00	550.00	1,650.00
	d Employee benefits expenses	82.88	94.88	104.50	398.15	103.65	116.44	129.86	485.75
	e Finance cost	29.80	29.00	30.12	112.91	29.81	29.01	30.14	112.97
	f Depreciation and amortization expenses	90.59	86.12	88.30	350.51	113.83	132.76	40.00	443.64
	g Other expenses	466.98	319.77	364.17	1,265.54	547.62	388.04	443.95	1,541.92
	Total Expenses	990.62	847.80	1,155.52	3,853.32	1,120.29	985.18	1,214.56	4,321.14
3	Profit / (Loss) before share of net profit / (Loss) of associates and tax	(97.58)	4.90	10.82	150.71	(124.64)	(33.22)	64.43	96.58
4	Share of Profit / (Loss) of Associate	-	-	-	-	(90.14)	-	7.20	2.38
5	Profit / (Loss) before tax	(97.58)	4.90	10.82	150.71	(214.78)	(33.22)	71.63	98.96
6	Tax Expense								
	a Current Tax	-	-	-	-	-	-	-	-
	b Earlier year tax provisions	(26.27)	-	-	62.40	(26.27)	-	0.02	62.42
	c Deferred tax	29.43	4.20	3.89	43.91	22.53	(5.40)	15.45	28.35
7	Profit / (Loss) for the period	(100.74)	0.70	6.93	44.40	(211.04)	(27.82)	56.16	8.19
8	Other Comprehensive Income								
	Item that will not be reclassified subsequently to Profit & Loss								
	(i) Fair Valuation gains/(losses) of Equity instruments measures at FVOCI	0.34	0.75	(0.78)	(1.42)	0.34	0.75	(0.78)	(1.42)
	Income tax affects on the above	(0.09)	(0.19)	0.20	0.36	(0.09)	(0.19)	0.20	0.36
	(ii) Re-measurements gains/(losses) on post employment benefit plans	-	-	(5.39)	(44.93)	-	-	(18.08)	(57.62)
	Income tax affects on the above	-	-	1.36	11.31	-	-	4.55	14.50
	Total Other Comprehensive Income	0.25	0.56	(4.61)	(34.68)	0.25	0.56	(14.11)	(44.18)
9	Total comprehensive income for the period	(100.49)	1.26	2.32	9.72	(210.79)	(27.26)	42.05	(35.99)



S N	Particulars	Standalone				Consolidated			
		Quarter Ended			Year Ended	Quarter Ended			Year Ended
		30/06/2026	30/06/2025	31/03/2026	31/03/2026	30/06/2026	30/06/2025	31/03/2026	31/03/2026
	(Refer Notes below)	Unaudited	Unaudited	Audited	Audited	Unaudited	Unaudited	Audited	Audited
10	Net profit attributable to:								
	a Owners	(100.74)	0.70	6.93	44.40	(202.94)	(16.41)	39.35	23.63
	b Non-controlling interest	-	-	-	-	(8.10)	(11.41)	16.81	(15.44)
11	Other comprehensive income attributable to:								
	a Owners	0.25	0.56	(4.61)	(34.68)	0.25	0.56	(10.13)	(40.20)
	b Non-controlling interest	-	-	-	-	-	-	(3.98)	(3.98)
12	Total comprehensive income attributable to:								
	a Owners	(100.49)	1.26	2.32	9.72	(202.69)	(15.85)	29.22	(16.57)
	b Non-controlling interest	-	-	-	-	(8.10)	(11.41)	12.83	(19.42)
13	Paid-up equity share capital (face value of ₹ 1/-)	1,911.11	1,911.11	1,911.11	1,911.11	1,911.11	1,911.11	1,911.11	1,911.11
14	Balance of Other Equity				6,462.18				6,442.14
15	Earnings per equity share (Face value of ₹ 1/- each) Basic and diluted EPS (₹)	(0.05)	0.00	0.00	0.02	(0.11)	(0.01)	0.02	0.01
		(not annualised)	(not annualised)	(not annualised)	(annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)



Notes to Standalone and Consolidated Financial Results

1. This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
2. The above Standalone and consolidated Financial Results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 06 August 2026. The Statutory Auditor of the company have reviewed the results as per the Regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015 and Companies Act 2013 and have issued unmodified limited review report on the same.
3. The Company has identified two reportable operating segment - i.e. "Media and Allied Services" and "Technology and Allied Services" hence segment disclosure pertaining to IND AS 108 "Segment Reporting" has been reported in Annexure A.
4. The company has One Subsidiary Company "Ved Techno Serve Private Limited" and One Associate Company "Gujarat News Broadcaster Private Limited". Accordingly, the company has prepared its Consolidated Financial Statement.
5. During the quarter, the Company successfully completed the strategic rebranding of its radio channel from TOP FM to LFM. As part of the rebranding exercise, the Company incurred an expenditure of ₹ 82.04 lakhs. The expenditure primarily relates to the launch and promotional campaign, brand identity development, creative and marketing activities, on-ground launch events, advertising and publicity, digital promotions, outdoor media, and other associated branding initiatives required for the successful rollout of the new brand. This one-time strategic expenditure is not a recurring operational cost. The financial impact of this one-time rebranding expenditure has been included in Other Expenditure in the financial results for the quarter.
6. The Figures of March 31, 2026 quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2026 and the unaudited published year to date figures up to December 31, 2025. Also, the figures upto the end of third quarter has only been reviewed and not subject to audit.



7. Previous Period's figures have been regrouped / restated, wherever considered necessary to confirm current period classification.

Place: Ahmedabad
Date: August 06, 2026



By order of Board of Directors


Manoj B Vadodaria
Managing Director
DIN: 00092053

Annexure A
Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter ended June 30, 2026

The Chief Operating Decision Maker, i.e. the Board of Directors, has determined the operating segment based on the nature and services, risk and return, internal organization structure and internal performance reporting system.

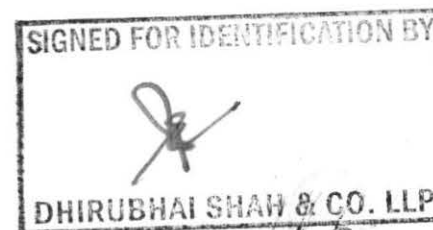
The Company is presently engaged in the business of print media, audio video media through its various mode of operations and Technology and Allied Business .

Accordingly company has organized its operations into following categories:

- (i) Media and Allied Business
- (ii) Technology and Allied Business

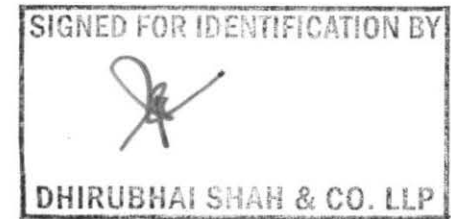
(₹ in Lakhs)

Particulars	Standalone				Consolidated			
	Quarter Ended							
	30/06/2026	30/06/2025	31/03/2026	31/03/2026	30/06/2026	30/06/2025	31/03/2026	31/03/2026
	Unaudited	Unaudited	Audited	Audited	Unaudited	Unaudited	Audited	Audited
1. Segment Revenue								
(a) Media and Allied Business	647.58	621.56	931.11	3,158.78	647.58	621.56	931.11	3,158.78
(b) Technology and Allied Business	205.32	193.09	202.60	708.52	314.14	300.97	319.67	1,151.30
Revenue from Operations	852.90	814.65	1,133.71	3,867.30	961.72	922.53	1,250.78	4,310.08
2. Segment Result								
(a) Media and Allied Business	(60.51)	30.50	65.78	369.39	(60.51)	30.50	65.78	369.39
(b) Technology and Allied Business	74.18	75.24	50.42	197.88	53.35	45.76	108.45	172.83
Total	13.67	105.74	116.20	567.27	(7.16)	76.26	174.23	542.22
Add								
(a) Unallocated Interest Income	25.49	24.64	18.76	82.03	19.64	16.77	12.10	55.22
(b) Unallocated Finance Cost	(29.80)	(29.00)	(30.12)	(112.91)	(29.81)	(29.01)	(30.14)	(112.97)
(c) Unallocated income	14.65	13.41	13.87	54.70	14.28	12.66	16.11	52.42
(d) Unallocated expenditure	(121.59)	(109.89)	(107.89)	(440.38)	(121.59)	(109.90)	(107.87)	(440.31)
Profit/(Loss) Before share of Profit/(Loss) of Associate and Tax	(97.58)	4.90	10.82	150.71	(124.64)	(33.22)	64.43	96.58
Add: Share of Net Profit/(Loss) of associate	-	-	-	-	(90.14)	-	7.20	2.38
Profit/(Loss) Before tax	(97.58)	4.90	10.82	150.71	(214.78)	(33.22)	71.63	98.96
3. Segment Assets								
(a) Media and Allied Business	4,079.22	3,998.61	3,691.95	3,691.95	4,079.22	3,998.61	3,691.94	3,691.94
(b) Technology and Allied Business	261.26	351.25	293.73	293.73	1,022.16	1,188.24	1,032.23	1,032.23
Total Segment Assets	4,340.48	4,349.86	3,985.68	3,985.68	5,101.38	5,186.85	4,724.17	4,724.17
Add: Unallocated Assets	5,387.70	5,204.09	5,521.17	5,521.17	4,785.23	4,517.99	4,932.44	4,932.44
Total Assets	9,728.18	9,553.95	9,506.85	9,506.85	9,886.61	9,704.84	9,656.61	9,656.61
4. Segment Liability								
(a) Media and Allied Business	627.44	690.70	618.43	618.43	627.44	690.70	618.43	618.43
(b) Technology and Allied Business	63.96	60.65	191.34	191.34	162.84	90.09	246.03	246.03
Total Segment liability	691.40	751.35	809.77	809.77	790.28	780.79	864.46	864.46
Add: Unallocated Liability	763.97	437.78	323.79	323.79	763.97	372.08	248.94	248.94
Total Liability	1,455.37	1,189.13	1,133.56	1,133.56	1,554.25	1,152.87	1,113.40	1,113.40



Notes

- (i) The Segment information is prepared in conformity with the accounting policies adopted for preparing and presenting the financial statement.
- (ii) Above segment reports have been derived and prepared on the basis of reports and MIS generated by the Customized ERP Software.
- (iii) Unallocated income includes net gain on sale of investment and Property, Plant and Equipment, Rent Income, Unallocated Interest Income and net gain on financial assets mandatory measured at fair value through profit or loss.
- (iv) Segment assets include tangible, intangible, current and non-current assets and exclude current and non-current investment, deferred tax assets (net), cash and bank balance, fixed deposits and current tax (net).
- (v) Segment liabilities include current and non-current liabilities and exclude short-term and long-term borrowing, provision for tax (net) and deferred tax liabilities (net).
- (vi) Figures of previous reporting periods have been regrouped/ reclassified wherever necessary to correspond with the figures of the current reporting period.



Limited review report on Unaudited Quarterly Standalone Financial Results of Sambhaav Media Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 (as amended)

To,
Board of Directors of
Sambhaav Media Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results ("the statement") of Sambhaav Media Limited (the 'Company') for the quarter ended 30th June 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. The statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and SEBI circulars CIR/CFD/FAC/62/2016 dated July 5, 2016 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.
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 reporting consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical procedures and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing specified under section 143(10) of the 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 applicable accounting standards and other recognized accounting practices laid down in the aforesaid Indian Accounting Standard (Ind-AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 06th August, 2026
Place: Ahmedabad

For, Dhirubhai Shah & Co, LLP
Chartered Accountants
FRN: 102511W/W100298



Parth S. Dadawala
Partner
M. No.: 134475
UDIN:



26134475RKPTMK1095

Limited review report on Unaudited Quarterly Consolidated Financial Results under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015

To,
Board of Directors of
Sambhaav Media Limited

1. We have reviewed the accompanying Statement of Interim unaudited consolidated financial results of Sambhaav Media Limited ("the Parent", "holding company") and its subsidiary company (the parent and its subsidiary together referred to as "the Group"), and its share of the net profit/loss after tax and total comprehensive profit/loss of its associate for the quarter ended 30th June 2026 ("the Statement") attached herewith, being submitted by the Parent 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 Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, 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.
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) 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.

We also performed procedures in accordance with the SEBI circular CIF/CFD/CMD1/44/2019 dated 29th March, 2019 issued by SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

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Branch Office : 204, Sakar Complex, Opp. Abs Tower, Old Padra Road, Vadodara - 390015.



4. The Statement includes the results of the following entities:

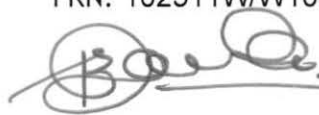
Entity	Relationship
Ved Technoserve Pvt. Ltd.	Subsidiary
Gujarat News Broadcasters Private Limited	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the applicable Indian Accounting Standards under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of associate which reflects group's share of net profit / (loss) after tax of Rs. (90.14) lakhs and total comprehensive income of Rs. (90.14) lakhs for the quarter ended 30th June, 2026, as considered in the consolidated unaudited financial results. This unaudited interim financial results/financial information have been reviewed by their auditors. The reports on the unaudited interim financial results/financial information have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the associate is based solely on the reports of such auditors and the procedure performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

Date: 06th August, 2026
Place: Ahmedabad

For, Dhirubhai Shah & Co, LLP
Chartered Accountants
FRN: 102511W/W100298


Parth S. Dadawala
Partner
M. No.: 134475
UDIN:



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