

November 10, 2023

National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No.2C/1, 'G' Block Bandra – Kurla Complex Bandra (E) Mumbai – 400 051 Scrip Code: SIGNPOST BSE Limited Phiroze Jeejeehoy Towers Dalal Street Mumbai – 400 001 Scrip Code: 34916481

Dear Sir,

Sub: Outcome of Board Meeting held on November 10, 2023

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and disclosure requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors ("Board") at its meeting held today, i.e. November 10, 2023, interalia, transacted the following business:

Statement of Financial Results:

The Board approved the Statement of Financial Results for the quarter and half yearly ended September 30, 2023. The Board also approved the Uaudited Statement of Asset and Liabilities and Uaudited Cash Flow Statement of the Company as at September 30, 2023.

A copy of the said results will be available in the investor information website www.signpostindia.com

Approval of the Board for setting up an overseas subsidiary

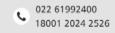
The meeting of the Board of Directors commenced at 12:30 p.m. and concluded at 4:00 p.m.

The above information is being given to you in terms of the Listing Regulations.

Thanking you,

Yours faithfully,

Paulami Mukherjee Company Secretary and Compliance Officer Membership No. A49780





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Opp. Padole Corner, Samrat Ashok Chowk,

Saraipeth, Nagpur - 440009 Tel.: +91-712-2707751-52

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Website: www.sardasoni.com



Independent Auditor's Review Report on Unaudited Quarterly/Half Yearly Consolidated Financial Result of Signpost India Limited

To The Board of Directors Signpost India Limited

- We have reviewed the accompanying statement of unaudited Consolidated financial results of Signpost India limited ('the Company') for the quarter/half year ended September 30, 2023 ('the Statement') attached herewith, being submitted by the Company.
- 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 Indian Accounting Standard 34 'Interim Financial Reporting '(Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 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 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from 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 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.
- This Statement includes the result of the holding company and the following entity.

Sr. No	Name of Entity	Relationship with the Holding Company
1	S2 Signpost India Private Limited	Wholly Owned Subsidiary
2	Signpost Delhi Airport Private Limited	Wholly Owned Subsidiary
3	Signpost Airport LLP	Firm in which company is Partner

The reports on the unaudited interim standalone/consolidated financial results/financial information of these entities 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 these subsidiaries, associates and joint ventures, is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph 3 above.

BRANCHES: Mumbai - 9819165816 | Kolkata - 9748124921 | Nagpur - 8830529443

- 5. Based on our review conducted as stated in paragraph 3 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 aforesaid Indian Accounting Standards (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 the Listing Regulations Including the manner in which it is to be disclosed, or that it contains any material misstatement
- 6. A Scheme of Arrangement (Scheme) under Section 230 to 232 of the Companies Act, 2013 between Pressman Advertising Limited (Transferor Company/Pressman) and Signpost India Limited (Transferee Company/Signpost) has been sanctioned by Hon'ble NCLT, Mumbai Bench and Hon'ble NCLT, Kolkata Bench vide their order dated 22nd June, 2023 and dated 1st September, 2023 read with corrigendum order dated 5th September, 2023 respectively. Certified copy of both the orders have been filed with the respective Registrar of Companies, Maharashtra and West Bengal on 12th September, 2023 and 8th September, 2023 respectively. The appointed date of the Scheme is 1st April, 2022 and effective date of the Scheme is 12th September, 2023.

These Financials results has been prepared by giving effect of the Scheme of Arrangement with Pressman Advertising Limited.

 Result for quarter and half year ended September 30, 2022 (previous period) represent for Signpost India limited i.e. before merger.

Our Conclusion on the statement is not modified in respect of our reliance on the unaudited interim standalone/consolidated financial results/financial information certified by the management.

For Sarda Soni Associates LLP Chartered Accountants FRN: 117235W/W100126

ASS

UDIN: 23412687BGYOZG6170

Place: MUMBAI

Date: 10th November 2023

Priyanka Lahoti Partner

M.No. 412687



SIGNPOST INDIA LIMITED (CIN: U74110MH2008PLC179120)

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2023

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		Quarter Ended			Half Year Ended		Year Ended	
S No	Particulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income							
	Revenue from Operations	8,518.93	9,416.81	5,925.30	17,935.74	12,116.07	33,708.38	
	Other Income	132.64	220.77	0.14	353.41	9.75	488.19	
	Total income	8,651.57	9,637.58	5,925.44	18,289.15	12,125.82	34,196.57	
2	Expenses							
	Cost of Services	5,721.37	5,219.27	3,352.46	11,940.64	6,620 12	20,842.29	
	Employee Benefits Expenses	760.00	628.17	512.66	1,388.17	1,377.26	3,004.43	
	Finance Cost	194.51	174.20	159.30	368.71	291.29	835.52	
	Depreciation and amortisation	409.64	409.65	365.96	819.29	724.53	1,600.00	
	Other Expenses	794.43	805.82	343.78	1,600.25	1,535.79	2,889.75	
	Total expenses	7,879.94	8,237.11	4,734.17	16,117.05	10,550.00	29,171.98	
3	Profit before tax	771.63	1,400.47	1,191.27	2,172.10	1,575.82	5,024.59	
4	Tax expenses		-		(m£ 77. m; max)	3,5.5.5.5	2,024.55	
	(a) Current Tax	136.34	351.95	395.93	488.29	527.21	1,430.00	
	(b) Deferred Tax Charge/(Credit)	(9.40)	9.40	-		100	40.52	
	(c) Short /(Excess) Provision of earlier years	-		-		29.85	28.84	
	Total Tax	126.94	361.35	395.93	488.29	557.06	1,499.37	
5	Profit after tax	644.69	1,039.12	795.33	1,683.81	1,018.75	3,525.22	
6	Other Comprehensive Income not to be reclassified to Profit & Loss in subsequent periods (net of tax)	1.47	(0.01)	-	1.46	1.49	1.11	
7	Total Comprehensive Income	646.15	1,039.11	795.33	1,685.26	1,020.24	3,526.33	
8	Paid up Equity Share Capital (Face Value Rs 2/-)	1,069.00	1,069.00	1,620.83	1,069.00	1,620.83	1,069.00	
9	Other Equity (Excluding Revaluation Reserve)						13,695.45	
10	Earning per share						,	
	(1) Basic and Diluted	1.21	1.94	0.98	3.15	1.26	6.60	



SIGNPOST INDIA LIMITED

(CIN: U74110MH2008PLC179120)

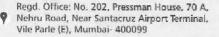
Statement of Consolidated Assets and Liabilities as at 30th September, 2023

signpost'

Particulars		As at 30th September, 2023 (Unaudited)	(Rs in Lakhs) As at 31st March, 2023 (Audited)
ASSETS			
Non-Current Assets			
Property, Plant and Equipment		5,574.73	6,219.68
Right of Use (leased assets)		137.13	191.75
Capital Work-in-Progress		4,103.41	2,646.34
Investment Property		15.82	16.91
Other Intangible Asset		89.76	131.20
Financial Assets :		0.511.0	151.20
(i) Investment		2,024.66	2,028.39
(iii) Other Financial Assets		3,172.51	2,799.08
Other Non-Current Assets		490.51	25.26
Deferred Tax Asset (Net)		270.23	270.22
bereited tax roset (teet)			
Current assets		15,878.77	14,328.82
Financial Assets :			
		2 2022	
(i) Investments		2,546.36	2,386.67
(ii) Trade Receivables		13,338.14	17,445.80
(iii) Cash and Cash Equivalents		2,523.11	67.74
(iv) Other Bank Balances		1,978.59	2,408.18
(v) Loans and Advances		37,01	
(vi) Other Financial Assets		117.25	106.04
Current Tax Assets (Net)		1,657.88	1,253.54
Other Current Assets		684.28	994.12
		22,882.62	24,662.08
	TOTAL	38,761.39	38,990.90
EQUITY AND LIABILITIES			
Equity			
Equity Share capital		1,069.00	1,069.00
Other Equity		15,145.28	13,695.45
Non-controlling interests		315.39	316.06
		16,529.67	15,080.51
Liabilities			
Non Current Liabilities			
Financial Liabilities :			
(i) Borrowings		3,901.76	3,697.82
(ii) Lease Liability		275.63	91.70
Provisions		130.61	
1101010		The second secon	73.18
Current Liabilities		4,308.01	3,862.70
Financial Liabilities :		4- (1-10-)	
(i) Borrowings		751155	
(ii) Trade Payables		7,211.90	5,862.75
		*	
Dues of Micro & Small Enterprises		325.69	1,260.98
Dues of Creditors others		8,229.20	7,551.13
(iii) Lease Liability		145.30	116.74
(iv) Other Financial Liabilities		327.96	245.17
Provisions		11.92	123.24
Other Current Liabilities		1,671.73	4,887.68
		17,923.70	20,047.69
	TOTAL	38,761.39	38,990.90

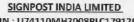


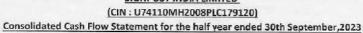




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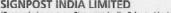




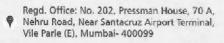


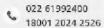
	Half year ended 30th	For year ended 31s		
Particulars	September 2023	March 2023		
	(Unaudited)	(Audited)		
Cash Flow From Operating Activities				
Profit Before Tax	2,172.10	5,024.59		
<u>Adjustments</u>				
Re-measurement gain on defined benefit plans	1,49	2.97		
Depreciation And Amortisation	819.29	1,600.00		
Sundry Balances written off	(75.52)	367.9		
Reserve for Doubtful Debts	22.55	404.83		
Bad debts written off	30.89	237,38		
Net gain /Loss on Fluctuation of Foreign Currency		0.73		
Finance Charges	368.71	835.53		
Interest Received	(162.37)	(262.84		
Actuarial gain / (loss) on gratuity	(0.03)			
Profit on Redemption of Investments		(0.99		
Unrealised Fair Value gain on current investments	(2.44)	(12.46		
Interest received on Security deposit	(167.74)	(80.21		
78.50 C (14.1 (14.5 C C C C C C C C C C C C C C C C C C C	(1.88)	(3.76		
Operating profit before working capital changes	3,005.06	8,113.71		
(Increase) / Decrease in Trade and other receivables	4,143.48	(9,545.87		
(Increase) / Decrease in Other financial assets (non-current)	(377.06)	(1,150.44		
Decrease/ (Increase) in Other Financial Assets(Unpaid Dividend Account only)	12.45	10.77		
(Increase) / Decrease in Other non current assets	(410.98)	(15.61		
(Increase) / Decrease in Other financial assets	(11.21)	1.23		
(Increase) / Decrease in Other current assets	279.84	329.9		
Increase / (Decrease) in Trade payables	(240.97)	4,638.53		
Increase / (Decrease) in Other financial liabilities	82.79	(45.33		
Increase / (Decrease) in Other current liabilities	(4,503.49)			
Increase / (Decrease) in Other non current liabilities	275.77	3,112.10		
Increase / (Decrease) in provisions	and the second second	0.07		
Cash generated from operations	(53,90)	19.98		
Income taxes paid	2,201.80	5,468.00		
Net cash (used in)/generated by operating activities	339.23	(1,771.58		
	2,541.03	3,696.42		
Cash flows from investing activities				
Purchase of property, plant and equipment and Intangible assets	(1,534.27)	(2,649.81		
Purchase of Current Investments	(1,697.73)	(1,689.04		
Proceeds from Sale/ Maturity of Current Investment	1,711.94	1,608.25		
Purchase of Bank deposits (having original maturity of more than three months)	(0.10)	(2.21		
Maturity of Bank deposits (having original maturity of more than three months)	508.19	1.83		
Capital expenditure on fixed assets		(1,319.78		
Interest received	76.92	262.84		
Bank deposit not considered as Cash & Cash equivalent		(1,239.78		
Net cash (used in)/generated by investing activities	(935.05)	(5,027.71		
	(555.05)	(5,027.72		
Cash flows from financing activities				
Dividends Paid	(234.83)	(234.83		
Finance charges paid	(360.74)	(835.52		
Repayment of Lease Liability (Net)	(71.11)	(172.92		
Proceeds from borrowing / (Repayment) of borrowing	203.94	2,443.29		
Proceeds from short term borrowing / (Repayment) of borrowing	1,349.15	(67.68		
Repayment received against loan	(37.01)	1.80		
Net cash (used in)/generated by financing activities	849.41	1,134.14		
Net Cash flow	2,455.39	(197.15		
Net increase / (decrease) in cash and cash equivalents				
Cash and cash equivalents at the beginning of the year	67.74	264.89		
Cash and cash equivalents at the end of the year	2,523.11	67.74		





SIGNPOST INDIA LIMITED (Formerly known as Signpost India Private Limited) CIN: U74110MH2008PLC179120





www.signpostindia.com





Notes to unaudited Consolidated Financial Statement for quarter and half year ended September 30, 2023

- The above financial results have been reviewed and approved by the Board of Directors in their meeting held on November 10, 2023. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.
- 2. A Scheme of Arrangement (Scheme) under Section 230 to 232 of the Companies Act, 2013 between Pressman Advertising Limited (Transferor Company/Pressman) and Signpost India Limited (Transferee Company/Signpost) has been sanctioned by Hon'ble NCLT, Mumbai Bench and Hon'ble NCLT, Kolkata Bench vide their order dated 22nd June, 2023 and dated 1st September, 2023 read with corrigendum order dated 5th September, 2023 respectively. Certified copy of both the orders have been filed with the respective Registrar of Companies, Maharashtra and West Bengal on 12th September, 2023 and 8th September, 2023 respectively. The appointed date of the Scheme is 1st April, 2022 and effective date of the Scheme is 12th September, 2023.

Post the orders received from the Honble National Company Law Tribunal (NCLT) benches at Mumbai and Kolkata, the Company has proceeded with the various steps required for a seamless merger. Signpost India equity shares have been allotted to the shareholders of Pressman Advertising Ltd. and application has been made to the stock exchanges for listing of Signpost India Ltd and the same is under process.

These Financials results have been prepared by giving effect of the Scheme of Arrangement with Pressman Advertising Limited.

- Result for quarter and half year ended September 30, 2022 (previous period) represent for Signpost India limited i.e before merger
- The Company does not have any exceptional items to report to the above periods.
- 5. The Company has no reportable segments other than Advertising business as per Ind AS.
- Figures for the previous periods have been regrouped/rearranged/reclassified wherever necessary to conform to the classification of the current period.

By order of the Board

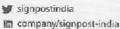
Signpost India Limited

Shripad Ashtekar Managing Director

Place : Mumbai

Date: 10th November 2023





3rd Floor, "Chartered Square"

Opp. Padole Corner, Samrat Ashok Chowk,

Saraipeth, Nagpur - 440009 Tel.: +91-712-2707751-52

E-mail: sardasoniassociates@gmail.com

Website: www.sardasoni.com



Independent Auditor's Review Report on Unaudited Quarterly /Half Yearly Standalone Financial Result of Signpost India Limited

To The Board of Directors Signpost India Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of Signpost India limited ('the Company') for the quarter/half year ended September 30, 2023 ('the Statement') attached herewith, being submitted by the Company.
- 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 Indian Accounting Standard 34 'Interim Financial Reporting' (Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 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 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from 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 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 stated in paragraph 3 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 aforesaid Indian Accounting Standards (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 the Listing Regulations Including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. Based on our review conducted as stated in paragraph 3 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 recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed In terms of the Regulations Including the manner in which it is to be disclosed that it contains any material misstatement.

BRANCHES: Mumbai - 9819165816 | Kolkata - 9748124921 | Nagpur - 88305

6. A Scheme of Arrangement (Scheme) under Section 230 to 232 of the Companies Act, 2013 between Pressman Advertising Limited (Transferor Company/Pressman) and Signpost India Limited (Transferee Company/Signpost) has been sanctioned by Hon'ble NCLT, Mumbai Bench and Hon'ble NCLT, Kolkata Bench vide their order dated 22nd June, 2023 and dated 1st September, 2023 read with corrigendum order dated 5th September, 2023 respectively. Certified copy of both the orders have been filed with the respective Registrar of Companies, Maharashtra and West Bengal on 12th September, 2023 and 8th September, 2023 respectively. The appointed date of the Scheme is 1st April, 2022 and effective date of the Scheme is 12th September, 2023.

These Financials results has been prepared by giving effect of the Scheme of Arrangement with Pressman Advertising Limited.

 Result for quarter and half year ended September 30, 2022 (previous period) represent for Signpost India limited i.e. before merger.

Our Conclusion on the statement is not modified in respect of our reliance on the unaudited interim standalone/consolidated financial results/financial information certified by the management.

For Sarda Soni Associates LLP Chartered Accountants FRN: 117235W/W100126

UDIN: 23412687BGYOZH4317

Place: MUMBAI

Date: 10th November 2023

Priyanka Lahoti Partner M.No. 412687



SIGNPOST INDIA LIMITED [CIN: U74110MH2008PLC179120]

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September, 2023

In-	Lakhl

		Quarter Ended			Half Year Ended		Year Ended	
No	Particulars	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income							
	Revenue from Operations	8,518.93	9,416.81	5,925.30	17,935.74	11,661.93	33,244.69	
	Other Income	115.73	195.48	0.14	311.21	5.52	452.85	
	Total income	8,634.65	9,612.29	5,925.44	18,246.94	11,667.45	33,697.54	
2	Expenses							
	Cost of Services	5,727.98	6,212.66	3,352.45	11,940.64	6,620.11	20,832.40	
	Employee Benefits Expenses	760.00	628.17	512.66	1,388.17	979.15	2,606.32	
	Finance Cost	194.01	170.24	119.49	364.25	249.31	809.96	
	Depreciation and amortisation	402.70	402.70	365.94	805.40	712.65	1,562.73	
	Other Expenses	791.30	800.73	433.01	1,592.03	1,570.07	2,842.80	
	Total expenses	7,875.98	8,214.50	4,783.54	16,090.48	10,131.28	28,654.21	
3	Profit before tax	758.67	1,397.79	1,141.90	2,156.46	1,536.17	5,043.33	
4	Tax expenses							
	(a) Current Tax	136.33	346.21	412.63	482.54	527.21	1,430.00	
	(b) Deferred Tax Charge/(Credit)	(9.40)	9.40	-		-	38.44	
	(c) Short /(Excess) Provision of earlier years	-	-			29.85	26.49	
	Total Tax	126.93	355.61	412.63	482.54	557.06	1,494.92	
5	Profit after tax	631.74	1,042.18	729.26	1,673.92	979.10	3,548.41	
6	Other Comprehensive Income not to be reclassified to Profit & Loss in subsequent periods (net of tax)	1.47	(0.01)		1.46	1.49	(3.10	
7	Total Comprehensive Income	633.20	1,042.17	729.26	1,675.37	980.59	3,545.31	
8	Paid up Equity Share Capital (Face Value Rs 2/-)	1,069.00	1,069.00	1,620.83	1,069.00	1,620.83	1,069.00	
9	Other Equity (Excluding Revaluation Reserve)						13,657.94	
10	Earning per share (1) Basic and Diluted	1.18	1.95	0.90	3.13	1.21	6.64	







SIGNPOST INDIA LIMITED

(CIN: U74110MH2008PLC179120)

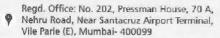
Statement of Standalone Assets and Liabilities as at 30th September,2023

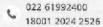
(Rs i	

		As at 3oth	(Rs in Lakhs) As at 31st
Particulars		September 2023 (Unaudited)	March 2023 (Audited)
ASSETS			***************************************
Non-Current Assets			
Property, Plant and Equipment		5,460.49	6,091.55
Right of Use (leased assets)		137.13	
Capital Work-in-Progress			191.7
Investment Property		4,103.41 15.82	2,646.34
Other Intangible Asset		89.76	16.93
Financial Assets :		03.70	131.20
(i) Investment		2 102 67	7.406.40
(iii) Other Financial Assets		2,102.67	2,106.40
Other Non-Current Assets		3,409.10	2,769.5
Deferred Tax Asset (Net)		490.51	25.26
Deferred Tax Asset (Net)		267.71	267.70
		16,076.61	14,246.63
Current assets			
Financial Assets :			
(i) Investments		2,546.36	2,386.67
(ii) Trade Receivables		13,937.14	17,982.73
(iii) Cash and Cash Equivalents		1,218.45	35.14
(iv) Other Bank Balances		2,664.46	2,064.94
(v) Loans and Advances		54.76	
(vi) Other Financial Assets		86.83	83.08
Current Tax Assets (Net)		1,644.58	1,224.90
Other Current Assets		651.35	989.30
		22,803.94	24,766.80
	OTAL	38,880.55	39,013.42
EQUITY AND LIABILITIES			
Equity			
Equity Share capital		1,069.00	1,069.00
Other Equity		15,098.49	13,657.94
		16,167.49	14,726.94
Liabilities			
Non Current Liabilities			
Financial Liabilities :			
(i) Borrowings		3,859.51	3,652.69
(ii) Lease Liability			91.70
Provisions		130.61	73.18
Other Non-Current Liabilities		275.63	560.48
		4,265.75	4,378.06
Current Liabilities			,,,,,,
Financial Liabilities :			
(i) Borrowings		7,791.15	5,829.67
(ii) Trade Payables		7,732.13	3,829.01
Dues of Micro & Small Enterprises		325.69	1 260 06
Dues of Creditors others			1,260.98
(iii) Lease Liability		8,200.35	7,552.43
(iv) Other Financial Liabilities		145.30	116.74
Provisions		327.96	245.17
Other Current Liabilities		11.92	42.35
Outer current Liabilities		1,644.93	4,861.09
		18,447.30	19,908.42
	OTAL	38,880.55	39,013.4



SIGNPOST INDIA LIMITED (Formerly known as Signpost India Private Limited)





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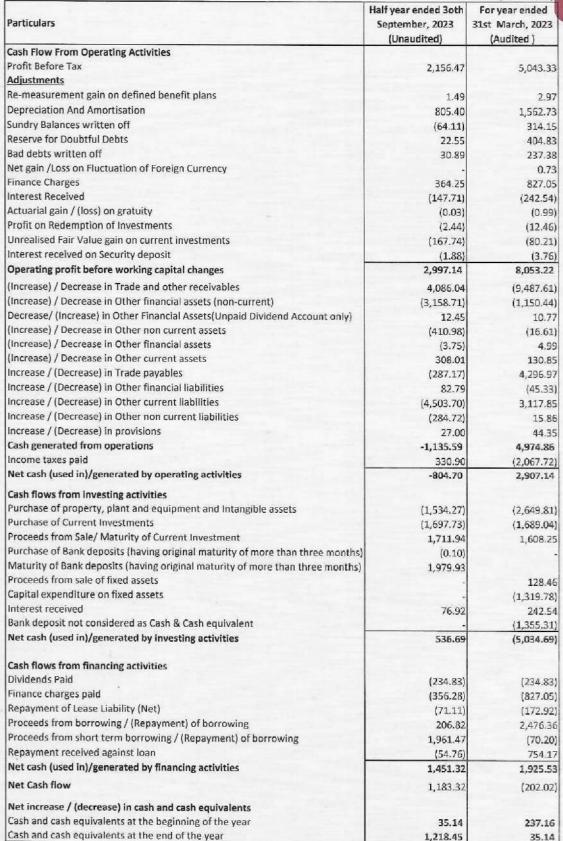


company/signpost-india

SIGNPOST INDIA LIMITED (CIN: U74110MH2008PLC179120)

Standalone Cash Flow Statement for the half year ended 30th September, 2023

(Rs in Lakhs)









Notes to unaudited Standalone Financial Statement for quarter and half year ended September 30, 2023

- The above financial results have been reviewed and approved by the Board of Directors in their meeting held on November 10, 2023. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.
- 2. A Scheme of Arrangement (Scheme) under Section 230 to 232 of the Companies Act, 2013 between Pressman Advertising Limited (Transferor Company/Pressman) and Signpost India Limited (Transferee Company/Signpost) has been sanctioned by Hon'ble NCLT, Mumbai Bench and Hon'ble NCLT, Kolkata Bench vide their order dated 22nd June, 2023 and dated 1st September, 2023 read with corrigendum order dated 5th September, 2023 respectively. Certified copy of both the orders have been filed with the respective Registrar of Companies, Maharashtra and West Bengal on 12th September, 2023 and 8th September, 2023 respectively. The appointed date of the Scheme is 1st April, 2022 and effective date of the Scheme is 12th September, 2023.

Post the orders received from the Honble National Company Law Tribunal (NCLT) benches at Mumbai and Kolkata, the Company has proceeded with the various steps required for a seamless merger. Signpost India equity shares have been allotted to the shareholders of Pressman Advertising Ltd. and application has been made to the stock exchanges for listing of Signpost India Ltd and the same is under process.

These Financials results have been prepared by giving effect of the Scheme of Arrangement with Pressman Advertising Limited.

- Result for quarter and half year ended September 30, 2022 (previous period) represent for Signpost India limited i.e before merger
- The Company does not have any exceptional items to report to the above periods.
- 5. The Company has no reportable segments other than Advertising business as per Ind AS.
- Figures for the previous periods have been regrouped/rearranged/reclassified wherever necessary to conform to the classification of the current period.

By order of the Board

Signpost India Limited

Shripad Ashtekar Managing Director Place : Mumbai

Date : 10th November 2023

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MUMBAI

