Appendices

Standalone Financial Statements One97 Communications Limited CIN: U72200DL2000PLC108985 Standalone Balance Sheet as at March 31, 2021

(Amounts in INR Crores, unless otherwise stated)

| | Notes As at March 31, 2021 | | As at March 31, 2020 |
|---|-------------------------------|----------|-------------------------|
| ASSETS | | | |
| Non-current assets | | | |
| Property, plant and equipment | 3(a) | 275.02 | 242.97 |
| Right-of-use-assets | 3(b) | 106.46 | 252.84 |
| Capital work in progress | | 20.18 | 11.73 |
| Intangible assets | 4 | 8.95 | 11.82 |
| Intangible assets under development | 8 | 2.52 | 0.16 |
| Investment in subsidiaries | 5 | 943.90 | 618.05 |
| Investment in associates | 6 | 196.20 | 215.54 |
| Financial assets | | 1.74.25 | 21554 |
| Investments | 7(a)., 7(b) | 11.99 | 222.70 |
| Loans | 7(c) | 122.67 | 155.23 |
| Other financial assets | 7(d) | 209.84 | 1,970.41 |
| Current tax assets | 7(u) | 285.45 | 484.08 |
| Other non-current assets | | 278.45 | 84.00 |
| Total Non-Current assets | , | 2.461.63 | 4.269.53 |
| ASSUMMENT SECOND PROCESS OF | | 2,461.63 | 4,289.53 |
| Current assets Financial assets | | | |
| Investments | 7(a). | 147.18 | 3,155,51 |
| | | - 17.77m | |
| Trade receivables | 8 10(a) | 372.77 | 327.50 285.60 |
| Cash and cash equivalents | | 294.76 | |
| Bank balances other than cash and cash equivalents | 10(b) | 2,277.79 | 83.76 |
| Loans | 7(c) | 177.97 | 69.33 |
| Other financial assets | 7(d) | 2,350.90 | 1,029.08 |
| Other current assets | 9 | 1,396.57 | 1,286.71 |
| Total Current Assets | | 7,917.94 | 6,237,49 |
| TOTAL ASSETS | | 9,479.57 | 10,507.02 |
| EQUITY AND LIABILITIES | | | |
| EQUITY | | | |
| Share capital | 11(a) | 60.48 | 60.43 |
| Other equity | 11(b) | 6,924.03 | 8,351.02 |
| Total Equity | | 6,984.51 | 8,411.45 |
| LIABILITIES | | | |
| Non-current liabilities | | | |
| Financial liabilities | | | |
| Lease liabilities | 3(b) | 26.06 | 169.90 |
| Contract Liabilities | 14(b) | 411.91 | 342.25 |
| Provisions | 12 | 20.50 | 16.68 |
| Total Non-Current Liabilities | | 458.47 | 528.83 |
| Current liabilities | | | |
| Financial liabilities | | | |
| Borrowings | 13(a) | 544.40 | 201.09 |
| Lease liabilities | 3(b) | 17.89 | 34.10 |
| Trade payables | | | |
| (a) Total Outstanding dues of micro and small enterprises | 13(b) | 5.13 | 11.33 |
| (b) Total Outstanding dues other than (a) above | 13(b) | 608.59 | 562.05 |
| Others financial liabilities | 13(c) | 416.02 | 199.15 |
| Contract Liabilities | 14(b) | 153.95 | 317.06 |
| Other current liabilities | 14(a) | 253.90 | 194.80 |
| Provisions | 12 | 36.71 | 47.16 |
| Total Current Liabilities | | 2,036.59 | 1,566.74 |
| Total Liabilities | | 2,495.06 | 2,095.57 |
| | | | 27/17/20 |
| TOTAL EQUITY AND LIABILITIES | | 9,479.57 | 10,507.02 |

The above Standalone Balance Sheet should be read in conjunction with the accompanying notes.

This is the Standalone Balance Sheet referred to in our report of even date.

For Price Waterhouse Chartered Accountants LLP Firm registration number: 012754N/N500016

Sd/-Amitesh Dutta Partner Membership No: 058507 Place: Gurugram Date: May 28, 2021

For and on behalf of Board of Directors of One97 Communications Limited

Sd/-Vijay Shekhar Sharma Vijay Shekhar Sharma Chairman and Managing Director DIN No. 00466521 Place: New Delhi Dute: May 28, 2021

Sd/-Madhur Deora Group Chief Financial Officer

Place: Mumbai Date: May 28, 2021

Sd/-Vikas Garg Chief Financial Officer Place: Noida Dute: May 28, 2021

Arvind Kumar Singhania Company Secretary Place: New Delhi Date: May 28, 2021

Appendix 1: Standalone Statement of Financial Position of 31 March 2019 and 31 March 2018

Standalone Financial Statements One97 Communications Limited CIN: U72200DL2000PLC108985

Standalone Statement of Profit and Loss for the year ended March 31, 2021

(Amounts in INR Crores, unless otherwise stated)

| | Notes | For the year ended March 31, 2021 | For the year ended March 31, 2020 |
|---|-------|--------------------------------------|--------------------------------------|
| Income | | | |
| Revenue from operations | 15 | 2,667.08 | 3,115.10 |
| Other income | 16 | 374.88 | 147.41 |
| Total income | | 3,041.96 | 3,262.51 |
| Expenses | | | |
| Payment processing charges | | 1,913.10 | 2,256.51 |
| Marketing and promotional expenses | | 520.95 | 1,365.57 |
| Employee benefits expense | 17 | 833.90 | 825.12 |
| Software, cloud and data centre expenses | | 320.73 | 332.11 |
| Depreciation and amortization expense | 19 | 156.78 | 143.18 |
| Finance costs | 18 | 33.68 | 45.56 |
| Other expenses | 20 | 757.80 | 805.41 |
| Total expenses | | 4,536.94 | 5,773.46 |
| Loss before exceptional items and tax | | (1,494.98) | (2,510.95) |
| Exceptional items | 21 | (65.00) | (322.18) |
| Loss before tax | | (1,559.98) | (2,833.13) |
| Income Tax expense | | | |
| Current tax | 27 | 0.22 | 0.05 |
| Total Tax expense | | 0.22 | 0.05 |
| Loss for the year | | (1,560.20) | (2,833.18) |
| Other comprehensive income | | | |
| Items that will not be reclassified to profit or loss in subsequent years | | | |
| Re-mesurement losses on defined benefit plans | 26 | (1.54) | (0.70) |
| Changes in fair value of equity instruments at FVTOCI | | | 0.20 |
| Total Other Comprehensive Income/(Loss) for the year | | (1.54) | (0.50) |
| Total Comprehensive Income/ (Loss) for the year | | (1,561.74) | (2,833.68) |
| Basic & Diluted Earnings per share (INR per share) | 22 | (259.13) | (486.58) |

The above Standalone Statement of Profit and Loss should be read in conjunction with the accompanying notes.

This is the Standalone Statement of Profit and Loss referred to in our report of even date.

For Price Waterhouse Chartered Accountants LLP

Firm registration number: 012754N/N500016

For and on behalf of Board of Directors of One97 Communications Limited

Sd/-

Amitesh Dutta Partner Membership No: 058507 Place: Gurugram Date: May 28, 2021 Sd/-

Vijay Shekhar Sharma Chairman and Managing Director DIN No. 00466521 Place: New Delhi

Date: May 28, 2021

Sd/-

Madhur Deora Group Chief Financial Officer

Place: Mumbai Date: May 28, 2021

Sd/- Sd/-

Vikas Garg Arvind Kumar Singhania
Chief Financial Officer Company Secretary
Place: Noida Place: New Delhi
Date: May 28, 2021 Date: May 28, 2021

Appendix 2: Standalone Statement of Financial Position of 31 March 2019 and 31 March 2018

Standalone Financial Statements
One97 Communications Limited
CIN: U72200DL2000PLC108985
Standalone Balance Sheet as at March 31, 2019
(Amounts in INR Crores, unless otherwise stated)

| | Notes | As at March 31, 2019 | As at March 31, 2018 | |
|---|---------|-------------------------|-------------------------|--|
| ASSETS | | | | |
| Non-current assets | | | | |
| Property, plant and equipment | 3 | 268.72 | 154.1 | |
| Capital work in progress | | 50.58 | 18 4 | |
| ntangible assets | 4 | 17.42 | 11.9 | |
| ntangible assets under development | | 0.22 | 1.0 | |
| nvestment in subsidiaries | 5 | 693.44 | 400.2 | |
| nvestment in associates | 6 | 174 10 | 180.5 | |
| inancial assets | | | | |
| Investments | 7(b) | 100.19 | 206.7 | |
| Loans | 7(c) | 104.39 | 32.1 | |
| Other financial assets | 7(d) | 136.81 | 243.6 | |
| Current tax assets | 3.7 | 458.64 | 279.0 | |
| Other non-current assets | 9 | 141.04 | 53.7 | |
| Total Non-Current Assets | | 2,145.55 | 1,581.6 | |
| Current assets | | | | |
| inancial assets | | | | |
| Investments | 7(a) | 2,472.65 | 4,399.9 | |
| Trade receivables | 8 | 242.21 | 504.7 | |
| Cash and cash equivalents | 10(a) | 235 22 | 261.9 | |
| Bank balances other than cash and cash equivalents | 10(b) | 6.21 | 24.9 | |
| Loans | 7(c) | 303.63 | 6.3 | |
| Other financial assets | 7(d) | 1,892.83 | 1,107.3 | |
| Other current assets | 9 | 1,384.83 | 669.2 | |
| Total Current Assets | | 6,537.58 | 6,974.6 | |
| TOTAL ASSETS | | 8,683,13 | 8,556.2 | |
| EQUITY AND LIABILITIES | | | ., | |
| EQUITY | | | | |
| Share capital | 11 (a) | 57.53 | 55.3 | |
| Instruments entirely equity in nature | 11 (a) | | 173.6 | |
| Other equity | 11 (b) | 5,978.50 | 7,346.6 | |
| Fotal Equity | 11 (0) | 6,036.03 | 7,575.5 | |
| Total Equity | | 0,030.03 | 740750 | |
| LIABILITIES | | | | |
| Non-current limbilities | | | | |
| Financial liabilities | 12/-1 | 26.96 | | |
| Borrowings | 13(a) | | 9.2 | |
| Provisions | 12 | 8.65 | 8.3 | |
| Total Non-Current Liabilities | | 35,61 | 8.3 | |
| Current liabilities | | | | |
| Financial liabilities | 0.00000 | 1000000 | 2001 | |
| Borrowings | 13(a) | 695.50 | 241.6 | |
| Trade payables | | | | |
| (a) Total Outstanding dues of micro and small enterprises | 13(b) | 11.24 | 0.8 | |
| (b) Total Outstanding dues other than (a) above | 13(b) | 662.04 | 425.4 | |
| Others financial liabilities | 13(c) | 699.18 | 227.8 | |
| Contract Liabilities | | 352.87 | | |
| Other current liabilities | 14 | 153,03 | 47.8 | |
| Provisions | 12 | 37.63 | 28. | |
| Total Current Liabilities | | 2,611.49 | 972.4 | |
| Total Liabilities | | 2,647.10 | 980.7 | |
| TOTAL EQUITY AND LIABILITIES | | 8,683.13 | 8,556. | |
| TOTAL EQUILITAND LIABILITIES | | ajoustio | 0,000. | |

The above Standalone Balance Sheet should be read in conjunction with the accompanying notes

This is the Standalone Balance Sheet referred to in our report of even date

Amitesh Dun.
Partner
Membership No: 058507
Place: 9 June 15/06/2019

For and on behalf of Board of Directors of One97 Communications Limited

Place: 2021hi Date: 16/05/2019

Appendix 3: Standalone Statement of Income of 31 March 2019 and 31 March 2018

(Amounts in INR Crores, unless otherwise stated)

| | Notes | For the year ended March 31, 2019 | For the year ended March 31, 2018 |
|---|-------|--------------------------------------|--------------------------------------|
| Continuing operations | | | |
| Income | | | |
| Revenue from operations | 15 | 3,049.87 | 2,982.22 |
| Other income | 16 | 341.74 | 247.16 |
| Total income* | | 3,391.61 | 3,229.38 |
| *excluding total income from discontinued operations for the year ended March 3 2019: INR 1.53 (March 31, 2018 : INR 35.58) (Refer note 32) | 1, | | |
| Expenses | | | |
| Employee benefits expense | 17 | 627.78 | 528.66 |
| Finance costs | 18 | 16.50 | 18.39 |
| Depreciation and amortization expense | 19 | 75.81 | 68.92 |
| Other expenses | 20 | 6,534.71 | 4,082.11 |
| Total expenses* | | 7,254.80 | 4,698.08 |
| *excluding expenses of discontinued operations for the year ended March 31, 2019: IN 6.84 (March 31, 2018: INR 56.06) (Refer note 32) | IR | | |
| Loss before exceptional items and tax from continuing operations | 3 | (3,863.19) | (1,468,70) |
| Exceptional items | 21 | (91.02) | (2,30) |
| Loss before tax from continuing operations | ** | (3,954.21) | (1,471.00) |
| | | | |
| Income Tax expense | 222 | 4000 | |
| Current tax | 27 | 0.12 | |
| Tax expense related to earlier years | 27 | - 0.12 | (1.01) |
| Total Tax expense | | 0.12 | (1.01) |
| Loss for the year from continuing operations | | (3,954.33) | (1,469.99) |
| Loss for the year from discontinued operations | 32 | (5.31) | (20.48) |
| Loss for the year | | (3,959.64) | (1,490.47) |
| Other comprehensive income | | | |
| Items that will not be reclassified to profit or loss in subsequent years | | | |
| Re-mesurement gains/ (losses) on defined benefit plans | 26 | (1.43) | (0.76) |
| Changes in fair value of equity instruments at FVTOCI | | 1.29 | |
| Total Other Comprehensive Income/(Loss) for the year | | (0.14) | (0.76) |
| | | | |
| Total Comprehensive Income/ (Loss) for the year | | (3,959.78) | (1,491,23) |
| Basic & Diluted Earnings per share from continuing operations (INR per Share) | 22 | (705.02) | (291.77) |
| Basic & Diluted Earnings per share from discontinued operations (INR per Share) | 22 | (0.95) | (4.06) |
| Basic & Diluted Earnings per share from continuing and discontinued operations (INR per Share) | 22 | (705.97) | (295.83) |

The above Standalone Statement of Profit and Loss should be read in conjunction with the accompanying notes.

This is the Standalone Statement of Profit and Loss referred to in our report of even date.

For Price Waterhouse Chartered Accountants LLP Firm registration number: 012754N/ N500016

Amitesh Dutta
Partner
Membership No: 058507
Place: (1 tustion
Date: 15/06/2019

For and on behalf of Board of Directors of

Vijay Shekhar Sharma Chairman and Managing Director DIN No. 00466521

Vikas Garg Senior Vice President - Finance Madhur Deora Chief Financial Officer

Place: Date: 16/05/2019

Appendix 4: Standalone Statement of Financial Position of 31 March 2018 and 31 March 2017

| (Amounts in INR Crores, unless otherwise stated) | Notes | As at March 31, 2018 | As at March 31, 2017 | |
|--|----------------|---------------------------|-------------------------|--------------|
| ASSETS | | March 31, 2010 | March 31, 2017 | |
| Non-current assets | | | | |
| Property, plant and equipment | 3 | 154 19 | 128.59 | |
| Capital work in progress | 10.00 | 18.49 | 71.51 | |
| Intangible assets Intangible assets under development | 4 | 11.91 | 12.62 0.38 | |
| Investment in subsidiaries | 5 | 400.27 | 42.09 | |
| Investment in associates | 6 | 180.55 | 260.21 | |
| Financial assets | | | | |
| Investments | 7(a) | 206.73 | 64 05 | |
| Security deposits Others | 7(b) 7(c) | 32.16 243.64 | 13 03 302.32 | |
| Income tax asset | 1(0) | 279.00 | 114.54 | |
| Prepayments | | 16.09 | 11.26 | |
| Other non current assets | 9 _ | 37.61 | 0.76 | |
| | | 1,581.67 | 1,021.36 | |
| Current assets | | | | |
| Financial assets | | | | |
| Investments | 7(a) | 4,399 97 | 290.17 | |
| Trade receivables | 8 | 504.76 | 92.71 | |
| Cash and cash equivalents Bank balances other than cash and cash equivalents | 10(a) | 261.99 | 534.50 | |
| Security Deposits | 10(b) 7(b) | 24.93 | 22.47 0.70 | |
| Others | 7(c) | 1,109 56 | 1,633.54 | |
| Prepayments | | 50.61 | 16.94 | |
| Other current assets | 9 | 618.67 | 275.89 | |
| | | 6,974.60 | 2,866.92 | |
| TOTAL ASSETS | _ | 8,556.27 | 3,888.28 | |
| QUITY AND LIABILITIES | _ | | | |
| quity | | | | |
| quity share capital | 11 | 55.32 | 46.99 | |
| nstruments entirely equity in nature | 11 | 173.63 | ****** | |
| Other equity | | 7,346.60 | 2,328.64 | |
| otal equity | _ | 7,575.55 | 2,375.63 | |
| on-current liabilities | | | | |
| rovisions | 12 _ | 29.45 29.45 | 12.91 | |
| urrent liabilities | | | | |
| inancial liabilities | 194-5 | ***** | | |
| Borrowings Trade payables | 13(a) 13(b) | 241.65 426.35 | 90.27 221.62 | |
| Others | 13(c) | 227.84 | 1,147.50 | |
| ther current liabilities | 14 | 47.85 | 38.03 | |
| rovisions | 12 | 7.58 | 2.32 | |
| | | 951.27 | 1,499.74 | |
| otal Liabilities | _ | 980.72 | 1,512.65 | |
| OTAL EQUITY AND LIABILITIES | = | 8,556.27 | 3,888.28 | |
| he accompanying notes are an integral part of the Financial Stateme | nts | | | |
| s per our report of even date | | | | |
| ar S.R. Battiboi & Associates LLP | | n behalf of Board of Dire | ctors of | |
| Al Firm registration number: 101049W/E300004 tentered Agoodbands | One97 Co | emmunications Limited | | ommunication |
| MA | | 16. | / | (0) |
| | 1/ | Year J | - (1 | r-1 |
| 01 & Ass | 1/V | 19/1 | - 1 | 8 |
| 11 11:0 | 101 | L(L | | 18/00 |
| r Yogender Seth | Chairman | khar Charma | | # 1 |
| embership No: 94524 | DIN No. 0 | 0466521 | | |
| nce: Noida | 1/ | /// . | 1. | |
| 10:18 May 2018 5 5 8 | 1/ .) | /// . 1/1 | 11/1 | |
| The state of the s | // hushi | unt NI | ~ | |
| | Vinal Cl | | dhur Deera | |
| | Compensy: | Secretary Ch | ief Financial Officer | |
| | 1 | 1 | | |
| | 1 1 | | | |
| | | 80 | | |
| | THE THE | 80) | | |

Appendix 5: Standalone Statement of Income of 31 March 2018 and 31 March 2017

| 15 | | Notes | March 31, 2018 | For the year ended March 31, 2017 |
|--|---|--------|----------------|--------------------------------------|
| e from operations come | -l | Hotes | March 31, 2015 | 10121 CH 31, 2017 |
| 15 2,987 41 598.3 | inuing operations | | | |
| 16 247.16 166.21 | me | | 2.007.41 | 500.33 |
| Ilacome* 3,234.57 764.58 Ilacome* 1PR 30.39 (March 31, 2017; INR 393.94) Insex 19 | | | | |
| INR 30.39 (March 31, 2017; INR 393.94) | I income* | | | 764.59 |
| 17 | luding Revenue from operations of discontinued operations for the year d INR 30.39 (March 31, 2017 : INR 393.94) | | | |
| 17 | PASSES | | | |
| 19 68.92 39.00 | loyee benefits expense | 17 | 540.06 | 323.92 |
| expenses 20 | noe costs | 18 | 27.74 | 4.42 |
| expenses* ading expenses of discontinued operations for the year ended INR 35.64 h 31, 2017: INR 678.69) before exceptional items and tax from continuing operations (1,483.93) (1,182.55 defore tax from continuing operations (1,486.23) (591.23 xpense ent tax expense related to earlier periods (1,01) | | | | 39.05 |
| ading expenses of discontinued operations for the year ended INR 35.64 th 31, 2017: INR 678.69) before exceptional items and tax from continuing operations (1,483.93) (1,182.55 65 onal items 21 (2.30) 591.32 (391.23) (591.23 xpense cent tax xpense cent tax xpense cent tax (1.01) 3.65 (1.01) 3.65 (1.01) 3.65 (0.10 | | 20 | | |
| 21 | texpenses- luding expenses of discontinued operations for the year ended INR 35.64 ch 31, 2017: INR 678.69) | | 4,718.50 | 1,947.14 |
| xpense ent tax expense related to earlier periods (1,486.23) (891.23 (891.23 xpense ent tax (1.01) 3.65 (1.01) 3.6 | before exceptional items and tax from continuing operations | | (1,483.93) | (1,182.55) |
| xpense ent tax expense related to earlier periods (1,486.23) (891.23 (891.23 xpense ent tax (1.01) 3.65 (1.01) 3.6 | ptional items | 21 | (2.30) | 591.32 |
| expense related to earlier periods (1.01) 3.65 (1.01) 3.65 (1.01) 3.65 (1.01) 3.65 (or the year from continuing operations (1.485.22) (594.88 (or the year from discontinued operations (5.25) (284.75 (are the year (1.490.47) (879.63 (are the year (1.490.47) (879.6 | before tax from continuing operations | | | (591.23) |
| 1.01 3.65 | expense | | | |
| for the year from continuing operations (I.485.22) (S94.88 for the year from discontinued operations (I.485.22) (S94.88 for the year from discontinued operations (I.490.47) (I.490.47) (I.490.47) (II.490.47) (II.490.47) (II.490.47) (II.490.47) (II.490.47) (III.490.47) (III.490.47) | rent tax | | | |
| for the year from continuing operations (1,485.22) (594.88 for the year from discontinued operations (5,25) (284.75 (379.63) (379 | expense related to earlier periods | | | |
| for the year from discontinued operations (5.25) (284.75 for the year (1.490.47) (879.63) comprehensive income that will not be reclassified to profit or loss in subsequent periods -mesurement gains/ (losses) on defined benefit plans (0.76) (0.76) other comprehensive income/(loss) for the year (0.76) (6.52) comprehensive income/(loss) for the year (1.491.23) (886.15) & Diluted Earnings per share for continuing operations (INR per Share) 22 (294.79) (128.79) & Diluted Earnings per share for continuing and discontinued operations 22 (295.83) (190.44) er Share) | | | | |
| comprehensive income that will not be reclassified to profit or loss in subsequent periods -mesurement gains' (losses) on defined benefit plans (0.76) other comprehensive income/(loss) for the year (0.76) comprehensive income/(loss) for the year (1.491.23) billuted Earnings per share for continuing operations (INR per Share) billuted Earnings per share for descontinued operations (INR per 22 (1.04) (61.65) billuted Earnings per share for continuing and discontinued operations billuted Earnings per share for continuing and discontinued operations billuted Earnings per share for continuing and discontinued operations comprehensive income/(loss) for the year (1.491.23) billuted Earnings per share for continuing operations (INR per 22 (1.04) (61.65) billuted Earnings per share for continuing and discontinued operations comprehensive income/(loss) for the year (1.491.23) comprehensive income/(l | for the year from continuing operations | | (1,485.22) | (594.88) |
| that will not be reclassified to profit or loss in subsequent periods -mesurement gains' (losses) on defined benefit plans (0.76) at gain/(loss) on FVTOCI instruments - (6.66) other comprehensive income/(loss) for the year (0.76) (6.52) comprehensive income/(loss) for the year (1.491.23) & Diluted Earnings per share for continuing operations (INR per Share) & Diluted Earnings per share for discontinued operations (INR per 22 (1.04) (61.65) & Diluted Earnings per share for continuing and discontinued operations & Diluted Earnings per share for continuing and discontinued operations & Diluted Earnings per share for continuing and discontinued operations E Diluted Earnings per share for continuing and discontinued operations | for the year from discontinued operations | | (5.25) | (284.75) |
| that will not be reclassified to profit or loss in subsequent periods -mesurement gains' (losses) on defined benefit plans (0.76) 8. gain'(loss) on FVTOCI instruments - (6.65) 6.65) comprehensive income/(loss) for the year (0.76) 8. Diluted Earnings per share for continuing operations (INR per Share) 8. Diluted Earnings per share for discontinued operations (INR per 22 (294.79) 8. Diluted Earnings per share for continuing and discontinued operations 23 (295.83) 8. Diluted Earnings per share for continuing and discontinued operations 24 (295.83) | or the year | | (1,490.47) | (879.63) |
| researement gains' (losses) on defined benefit plans (0.76) 0.14 It gain/(loss) on FVTOCI instruments - (6.66) Sther comprehensive income/(loss) for the year (0.76) (6.52) Comprehensive income/(loss) for the year (1.491.23) (886.15) It Diluted Earnings per share for continuing operations (INR per Share) 22 (294.79) (128.79) It Diluted Earnings per share for discontinued operations (INR per 22 (1.04) (61.65) It Diluted Earnings per share for continuing and discontinued operations 22 (295.83) (190.44) It Diluted Earnings per share for continuing and discontinued operations 22 (295.83) | comprehensive income | | | |
| the gain/(loss) on FVTOCI instruments (6.66) other comprehensive income/(loss) for the year (0.76) comprehensive income/(loss) for the year (1,491.23) & Diluted Earnings per share for continuing operations (INR per Share) Diluted Earnings per share for discontinued operations (INR per 22 (1.04) (61.65) Diluted Earnings per share for continuing and discontinued operations Diluted Earnings per share for continuing and discontinued operations Diluted Earnings per share for continuing and discontinued operations (190.44) | that will not be reclassified to profit or loss in subsequent periods | | | *** |
| other comprehensive income/(loss) for the year (0.76) (6.52) comprehensive income/(loss) for the year (1,491.23) (886.18) & Diluted Earnings per share for continuing operations (INR per Share) 22 (294.79) (128.79) & Diluted Earnings per share for discontinued operations (INR per 22 (1.04) (61.65) & Diluted Earnings per share for continuing and discontinued operations 22 (295.83) (190.44) er Share) | e-mestrement gains' (Iceses) on defined benefit plans | | (0.76) | 0.14 |
| comprehensive income/(loss) for the year (1,491.23) (886.15) & Diluted Earnings per share for continuing operations (INR per Share) 22 (294.79) (128.79) & Diluted Earnings per share for discontinued operations (INR per 22 (1.04) (61.65)) & Diluted Earnings per share for continuing and discontinued operations 22 (295.83) (190.44) er Share) | et gain/(loss) on FVTOCI instruments | | | (6.66) |
| & Diluted Earnings per share for continuing operations (INR per Share) 22 (294.79) (128.79) & Diluted Earnings per share for discontinued operations (INR per 22 (1.04) (61.65) & Diluted Earnings per share for continuing and discontinued operations 22 (295.83) (190.44) er Share) | other comprehensive income/(loss) for the year | | (0.76) | (6.52) |
| & Diluted Earnings per share for continuing operations (INR per Share) 22 (294.79) (128.79) & Diluted Earnings per share for discontinued operations (INR per 22 (1.04) (61.65) & Diluted Earnings per share for continuing and discontinued operations 22 (295.83) (190.44) er Share) | | | | |
| & Diluted Earnings per share for discontinued operations (INR per 22 (1.04) (61.65) & Diluted Earnings per share for continuing and discontinued operations 22 (295.83) (190.44) er Share) | comprehensive income/(loss) for the year | - | (1,491.23) | (886.15) |
| & Diluted Earnings per share for continuing and discontinued operations 22 (295.83) (190.44) er Share) | & Diluted Earnings per share for continuing operations (INR per Share) | 22 | (294.79) | (128.79) |
| er Share) | a Diluted Earnings per share for discontinued operations (INR per | 22 | (1.04) | (61.65) |
| companying notes are an integral part of the Financial Statements. our report of even date | & Diluted Earnings per share for continuing and discontinued operations per Share) | 22 | (295.83) | (190.44) |
| our report of even date | companying notes are an integral part of the Financial Statements. | | | |
| | r our report of even date | | | 18 |
| im registration number: 101049W/E300004 One97 Communications Limited | | | | 1680 |
| Vint S | Nin | in & | 5 | 110 |
| | | Sharma | | |
| ership No: 94524 DIN No. 00466581 | ership No: 94524 DIN No. 00466 | SAI | | |
| 18 May 2018 Vinas Chawle Madhur Deera | | _ | M | allh |

Appendix 6: Standalone Statement of Financial Position of 31 March 2019 and 31 March 2018