Appendices

Standalone Financial Statements One97 Communications Limited CIN: U72200DL2000PLC108985 Standalone Balance Sheet as at March 31, 2021 (Amounts in INR Crores, unless otherwise stated)

ASSETS Non-current assets Property, plant and equipment Right-of-use-assets			
Property, plant and equipment Right-of-use-assets			
Property, plant and equipment Right-of-use-assets			
Right-of-use-assets	3(a)	275.02	242.97
	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		2.52	0.16
Investment in subsidiaries	5	943.90	618.05
Investment in associates	6	196.20	215.54
Financial assets			
Investments	7(a)., 7(b)	11.99	222.76
Loans	7(c)	122.67	155.23
Other financial assets	7(d)	209.84	1,970.41
Current tax assets	7(4)	285.45	484.08
Other non-current assets	9		84.00
Total Non-Current Assets	9	278.45 2.461.63	4,269,53
Total Non-Current Assets		2,461.63	4,269.53
Current assets			
Financial assets Investments	700	147.18	3,155.51
	7(a).		
Trade receivables	8	372.77	327.50
Cash and cash equivalents	10(a)	294.76	285.60
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		7,017.94	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 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	14	2,036.59	1,566.74
Total Liabilities		2,495.06	2,095.57
Iviai Laminica		2,473.06	2,895.57
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 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/-Vikas Garg Chief Financial Officer Place: Noida Date: May 28, 2021

Sd/-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)

(Amounts in EAR Clotes, 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	-		42 5 00
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

Amitesh Dutta Partner Membership No: 058507 Place: Gurugram

Date: May 28, 2021

Sd/-

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

Vijay Shekhar Sharma

Chairman and Managing Director DIN No. 00466521

Place: New Delhi Date: May 28, 2021

Sd/-

SA/-

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

Group Chief Financial Officer

Place: Mumbai

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	154.19
Capital work in progress		50.58	18.49
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	1(0)	458.64	279.0
Other non-current assets	9	141.04	53.7
Total Non-Current Assets		2,145.55	1,581.6
		41.4000	1100000
Current assets			
Financial assets		2002000	5252-2
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			
EOUITY			
Share capital	11 (a)	57.53	55.3
Instruments entirely equity in nature	11 (a)		173.6
	11 (b)	5,978.50	7,346.6
Other equity	11 (0)	6,036.03	7,575.5
Fetal Equity		0,030.03	7907.000
LIABILITIES			
Non-current limbilities			
Financial liabilities			
Borrowings	13(a)	26.96	
Provisions	12	8.65	8.3
Total Non-Current Liabilities		35.61	8.3
Current liabilities			
Financial liabilities			
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	28.7
LIGHTING		2,611.49	972.4
Total Current Liabilities			
			2222
Total Current Linbilities Total Linbilities		2,647.10	980.7

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.

Amites.
Partner
Membership No: 058507
Place: Guygon
Date: 15/06/2019

Place: Jolhi Date: 16/05/2019

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

	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* *excluding total income from discontinued operations for the year ended March 31, 2019; INR 1.53 (March 31, 2018; INR 35.58) (Refer note 32)		3,391.61	3,229.38
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* *excluding expenses of discontinued operations for the year ended March 31, 2019: INR 6.84 (March 31, 2018: INR 56.06) (Refer note 32)		7,254.80	4,698.08
Loss before exceptional items and tax from continuing operations	2	(3,863.19)	(1,468.70)
Francis and items	21	(91.02)	(2.30
Exceptional items Loss before tax from continuing operations	21	(3,954.21)	(1,471.00)
Income Tax expense	27	0.12	
Current tax	27 27	0.12	(1.01)
Tax expense related to earlier years Total Tax expense	2/	0.12	(1.01)
Loss for the year from continuing operations	9	(3,954.33)	(1,469.99)
Loss for the year from discontinued operations	32	(5.31)	(20.48)
Loss for the year from discontinued operations	32	(5.51)	
Loss for the year		(3,959.64)	(1,490.47)
Other comprehensive income			
Items that will not be reclussified to profit or loss in subsequent years Re-mesurement gains/ (losses) on defined benefit plans	26	(1.43)	(0.76)
The state of the s	20	1.29	(0.70)
Changes in fair value of equity instruments at FVTOCI	3	(0,14)	(0.76)
Total Other Comprehensive Income/(Loss) for the year		(0,14)	(0.70
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 Place: Guspan Date: 15/06/2019 For and on behalf of Board of Directors of

Chief Financial Officer

Place: Delli Date: 16/05/2019

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

Concentral assets Conc		Notes	As at March 31, 2018	As at March 31, 2017	
Summer S	ASSETS		March 31, 2018	March 31, 2017	
Topic Topi					
18.60 71.51	Property, plant and equipment	3	154 19	128.59	
1.03 0.38	Capital work in progress	11 1801			
18.55 16.0 27 42.00		4			
The content is associates Fig. 2021		5			
December Total 200-73	Investment in associates	6			
Security deposits 7(b) 32 16 13 03		70.0	207.22	2105	
Others 7(c) 248.64 302.32 7(c) 248.64 302.32 7(c) 248.64 302.32 7(c) 11.55 7(c) 1.58.67 7(c) 1.58.67 7(c) 1.58.67 7(c) 1.58.67 7(c) 1.58.67 7(c) 1.58.67 7(c) 2.58.67 7(c) 1.58.67 7(c) 1.58.67 7(c) 2.71 7(c) 1.58.67 7(c) 2.71 7(c) 1.58.57 7(c) 1.					
16.00					
Security Deposits 10(a) 24.19 25.24 2.27	ncome tax asset				
1,581.67 1,021.16					
Immedial assets 10	Julier noei current assers	, –			
Immedial assets 7(a) 4,399.97 290,17 Trade receivables 8 504.76 92.71 Trade receivables 8 504.76 92.71 Bark balances other than cash and cash equivalents 10(b) 24.93 334.50 Bark balances other than cash and cash equivalents 10(b) 24.93 22.47 Tolo					
Trade receivables (201 9 534.50 Ban's balances other than cash and cash equivalents (10(a) 24.99 (34.10 (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (34.11 (37.0) (37.14 (Financial assets				
Cash and cash equivalents 10(a) 12(b) 12(493) 12(47) Security Deposits 7(b) 10(b) 12(493) 12(47) Security Deposits 7(c) 1,100 % 1,633,54 1,634,52 1,634,63 1,634,63 1,634,63 1,634,63 1,634,63 1,634,63 1,634,63 1,634,63 1,634,63 1,735,74 1,735	Investments				
Banic balances other thin cash and cash equivalents 10(b) 24.93 22.47					
Security Deposits					
Others 7(e) 1,00 5 6 1,633.54 Perpayments 50.61 16.94 Perpayments 50.64 Perp					
### Current assets ### 17.589 ### C. 1.586.27 ### 1.55.32 ### 1.55.32 ### 1.55.32 ### 1.55.32 ### 1.55.32 ### 2.326.4 ### 1.55.33 ### 2.326.4 ### 2.32	Others		1,109 56	1,633.54	
Cotal Assets Section	Prepayments				
11 55.32 46.59	June Christin Streets	9			
quity yare capital structures expiral structures expiral structures expiral structures expiral structures expiral yare capital yare cap	OTAL ASSETS	_	8,556.27	3,888.28	
11	QUITY AND LIABILITIES				
11 55.32 65.99	Coulty				
### 17,346.60 7,346.60 7,575.55 2,375.63 #### 12.91 ###################################	quity share capital	11	55.32	46.99	
### 12	estruments entirely equity in nature	11		-	
12 29.45 12.91					
12			140 10100	2,5 12,65	
turrent liabilities nancial liabilities Borrowings 13(a) 241.65 90.27 Trade payables 13(b) 426.35 221.62 Others 13(c) 227.84 1,147.50 for current liabilities 14 47.85 38.03 ovisions 12 7.58 2.32 951.27 1,599.74 Ideal Liabilities P90.72 1,512.65 DIAL EQUITY AND LIABILITIES 8,556.27 3,588.28 Per our report of even date or S.R. Battlibol & Associates LLP A Firm registration number: 101049W/E306004 antered Accordings Progender field times The communication of the co		12	29.45	12.91	
Bornowings 13(a) 241.65 90.27 Trade payables 13(b) 426.35 221.62 Others 13(c) 227.84 1,147.50 there current liabilities 14 47.85 38.03 ovisions 12 7.58 2.32 ovisions 12 951.27 1,499.74 Intelligible of the financial Statements 12 88.8.28 Intelligible of the Financial Statements 14 8.556.27 3,888.28 In a cocompanying notes are an integral part of the Financial Statements 15 per our report of even date 15 8.8.8 Battlibol & Associates LLP Al Firm registration number: 101049W/E300084 In a companying notes are an integral part of the Financial Statements 15 per our report of even date 15 90.25 10.00 1					
13(a) 241.65 99.27 Trade payables 13(b) 426.35 221.62 Others 13(c) 227.84 1,147.50 Intercurrent hisbilities 14 47.85 38.03 Intercurrent hisbilities 12 7.58 2.32 951.27 1,499.74 Intercurrent hisbilities 990.72 1,512.65 Intercurrent hisbilities 990.72 1,512.65 Intercurrent hisbilities 990.72 1,512.65 Intercurrent hisbilities 990.72 1,512.65 Intercurrent hisbilities 980.72 1,512.65	urrent liabilities				
Trade payables Others Others 13(e) 227.84 1,147.50 ther current liabilities 14 47.85 38.03 7.58 2.32 951.27 1,499.74 Mail Liabilities DIAL EQUITY AND LIABILITIES Execompanying notes are an integral part of the Financial Statements Exper our report of even date For S.R. Batilibol & Associates LLP Al Firm registration number: 101049WE300004 For Vegender Soils The Vijay Shekhar Gharma Chaimain DIN No. 00466521 Vijay Shekhar Gharma Chaimain DIN No. 00466521 Vijay Shekhar Gharma Chaimain DIN No. 00466521	inancial liabilities				
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orisions 12 7.58 2.32 951.27 1,499.74 Stal Liabilities 980.72 1,512.65 OTAL EQUITY AND LIABILITIES 8,586.27 3,888.28 The accompanying notes are an integral part of the Financial Statements If per our report of even date If S.R. Battliboi & Associates LLP Al Firm registration number: 101049WE300084 Al Firm registration number: 101049WE300084 The Vigay Shekhar Gharma Chaimant Dan No. 00466531 The Way 2018 What I have the Madhur Deera					
DIAL EQUITY AND LIABILITIES 8,556.27 3,888.28 Re accompanying notes are an integral part of the Financial Statements Reper our report of even date For and on behalf of Board of Directors of One97 Communications Limited For and on behalf of Board of Directors of One97 Communications Limited Vijay Shekhar Sharma Chairman Chairman Chairman Chairman DNN No. 00466531 No. 94524 Rec: Notes Rec: N	rovisions		7.58	2.32	
DIAL EQUITY AND LIABILITIES Exaccompanying notes are an integral part of the Financial Statements Exper our report of even date or S.R. Battlibol & Associates LLP Al Firm registration number: 101049WE300003 artered Accordings TV ogender Beth timer embership No: 94524 oc: Notch 10: 18 May 20 18 Against Madhur Deera			951.27	1,499.74	
For and on behalf of Board of Directors of One 97 Communications Limited For and on behalf of Board of Directors of One 97 Communications Limited Vijay Shekhar Gharma Chaiman Dan No. 94524 oe: Noida 10: 18 May 20 18 What Chaiman Dan Madhur Deera	otal Liabilities		980.72	1,512.65	
For and on behalf of Board of Directors of One97 Communications Limited Progender Seth time: The set of the	OTAL EQUITY AND LIABILITIES	_	8,556.27	3,888.28	
For and on behalf of Board of Directors of One 97 Communications Limited For and on behalf of Board of Directors of One 97 Communications Limited Vigay Shekhar Sharms Chainsan DIN No. 00466521 Vinal Charms Madhur Deera	he accompanying notes are an integral part of the Financial Statements				
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r Yogender Beth titus: Imbership No: 94524 Inc: Notch Inc: 8 May 20 8 Vitay Shekhar Sharma Chaiman DIN No. 00466521 Vitay Shekhar Sharma Chaiman DIN No. 00466521 Vitay Shekhar Sharma Chaiman DIN No. 00466521	Al Firm registration number: 101049W/E300004			ctors of	unia
r Vogender Beth titus: Imbership No: 94524 Inc: Notch Inc: 8 May 20 8 Vinal Charma Vinal Charma Vinal Charma	hartered Accordingto		11	//	THE THE STREET
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r Vogender Kells tiner imbership No: 94524 ice: Noids Ici: 18 May 20 18 Vijay Shekhar Gharma Chaimshi DiN No. 00466551	10	1/00	VYIS	(0)	
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minoration No. 945,24 for: 18 may 2018 Vinal Character Madhur Deera	11:0	NA	1 /		
10: 18 May 20 18 Six 85 Market Deera	Vocender Soils	Vijay Sheka	Sharma		4 1
Vinal Chrystal Madhur Deera	or Yogender helb	Chainward			*
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Cinery Secretary Chief Financial Officer	r Yogender Seth times embership No: 94524	Chairman DiN No. 004	M	Jh	* 1
(a)	or Yogender Seth atner embership No: 94524 soe: Noida	Chairman DIN No. 004	1 M		*
(00)	or Yogender Seth atner embership No: 94524 soe: Noida	Chairman Din No. 004	166331 VI	adhur Deora	*
	or Yogender Seth atner embership No: 94524 soe: Noida	Chairman Din No. 004	166331 VI	adhur Deera lef Financial Officer	*

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

Interpretation In the presentation In the presentation of the pr		Notes	For the year ended March 31, 2018	For the year ended March 31, 2017
15 2,987.41 598.33	ntinuing operations			
15				
16	come	15	2 087 41	508 33
17	ner income			
17	tal income*			
17	cluding Revenue from operations of discontinued operations for the year ed INR 30.39 (March 31, 2017: INR 393.94)			
17	penses			
ation and amortization expense persones 20 4,081.78 1,579.75 1,947.14 1,2017: INR 678.69) fore exceptional items and tax from continuing operations 21 (2,30) 591.32 retree tax from continuing operations (1,483.93) (1,182.58) mail items 21 (2,30) 591.32 retree tax from continuing operations (1,485.22) (594.33) retree tax from continuing operations (1,485.22) (594.88) retree tax person elated to earlier periods (1,401) 3,65 (ployee benefits expense	17	540.06	323.92
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Appendix 6: Standalone Statement of Financial Position of 31 March 2019 and 31 March 2018