IndiaCast Media Distribution Private Limited
Financial Statements
2020-21

INDEPENDENT AUDITOR'S REPORT

To The Members of IndiaCast Media Distribution Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

[illegible] ("the Company"), which comprise the Balance Sheet as at [illegible]

In [illegible] standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so [illegible] 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other [illegible]

Basis for Opinion

[illegible] Auditor's Responsibility for the Audit of the Standalone Financial Statements section of our report. We are ind[illegible] responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit [illegible]

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's report for the [illegible] financial statements, standalone financial statements and our auditor's report thereon.

[illegible]

In [illegible]

I[illegible]

Management's Responsibility for the Standalone Financial Statements

[illegible]

[illegible]

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to [illegible]

The Board of Directors are also responsible for overseeing the Company's financial reporting pr[illegible]

Auditor's Responsibility for the Audit of the Standalone Financial Statements

[illegible] error, and to issue an auditor's report that includes our [illegible]

[illegible]

- [illegible]
- [illegible]
- [illegible]
- Conclude on the appropriateness of management's use of the going concern basis of accoun[illegible] significant doubt on the Company's ability to continue as a going concern. If we conclude that a material [illegible], we are required to draw attention in our auditor's report to the related disclosures in the [illegible] date of our auditor's report. However, future events or conditions [illegible]
- [illegible]

[illegible]

[illegible]

[illegible]

Report on Other Legal and Regulatory Requirements

[illegible]

(a) [illegible]

(b) [illegible]

(c) [illegible]

(d) [illegible]

(e) [illegible]

(f) [illegible] rating effectiveness of such controls, refer to our separate Report in “Annexure A”. [illegible] unmodified opinion on the adequacy and operating effectiveness of the Company’s internal financial controls [illegible]

(g) [illegible] to the other matters to be included in the Auditor’s Report in accordance with the requirements of [illegible]

(h) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the [illegible]

i. [illegible]

ii. [illegible]

iii. [illegible]

As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in [illegible] "Annexure B" a statement on the matters specified in paragraphs 3 [illegible]

[illegible]
(Firm's Registration No. 117366W/W[illegible]8[illegible])

[illegible]

[illegible]

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDIACAST MEDIA DISTRIBUTION PRIVATE LIMITED

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

[illegible] ("the Company") as of 3[illegible] [illegible]

Management's Responsibility for Internal Financial Controls

The Company's management [illegible] conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and [illegible]

Auditor's Responsibility

[illegible] (the "Guidance Note") [illegible]

[illegible] based on the assessed risk. The procedures selected depend on the auditor's judge[illegible]

[illegible] the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

[illegible]

Inherent Limitations of Internal Financial Controls Over Financial Reporting

[illegible]

Opinion

[illegible]

[illegible] **DELOITTE HASKINS & SELLS LLP**

[illegible]

(Firm's Registration No 117366W / W[illegible]8[illegible]

Manoj H. Dama

[illegible]

[illegible]

[illegible]

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF INDIACAST MEDIA DISTRIBUTION PRIVATE LIMITED

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(i) In respect of its fixed assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) All the fixed assets have been physically verified by the Management during the year which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such physical verification.

(c) According to the information and explanations given to us, the Company does not have any immovable properties and hence reporting under clause (i)(c) of paragraph 3 of the Order is not applicable.

(ii) The Company does not have any inventory and hence reporting under clause (ii) of paragraph 3 of the Order is not applicable.

(iii) The Company has not granted any loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in respect of making investments. The Company has not granted any loans or provided guarantees and securities.

(v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposit from the public in accordance with the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed thereunder and hence reporting under clause (v) of paragraph 3 of the Order is not applicable

(vi) According to the information and explanations given to us, the maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013.

(vii) According to the information and explanations given to us, in respect of statutory dues:

(a) The Company has been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Goods and Services Tax, cess and other material statutory dues applicable to it to the appropriate authorities.

(b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income-tax, Goods and Services Tax, Customs Duty, cess and other material statutory dues in arrears as at 31 March 2021 for a period of more than six months from the date they became payable.

(c) Details of dues of Goods and Services Tax which have not been deposited as on 31 March 2021 on account of disputes are given below:

Name of Statute	**Nature of Dues**	**Forum where Dispute is Pending**	**Period to which the Amount Relates**	**Amount (Rs. In Lakh)**
The Central Goods and Service Tax Act, 2017	Goods and Services Tax	Central Board of Excise and Customs - Goods and Services Tax *	July-17 and October -17	51.40
The Central Goods and Service Tax Act, 2017	Goods and Services Tax	Central Board of Excise and Customs - Goods and Services Tax *	April-18 and June-18	5.4

*The company is in the process of filing appeal with Commissioner (Appeals-II), Mumbai.

(viii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to banks. The Company has not taken any loans or borrowings from financial institutions and government and has not issued debentures.

(ix) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause (ix) of paragraph 3 of the Order is not applicable.

(x) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reported during the year.

(xi) According to the information and explanations given to us, the Company has not paid / provided any managerial remuneration during the year and hence reporting under clause (xi) of paragraph 3 of the Order is not applicable.

(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of paragraph 3 of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures and hence reporting under clause (xiv) of paragraph 3 of the Order is not applicable to the Company.

(xv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or directors of its holding and subsidiary companies or persons connected with them and hence provisions of section 192 of the Companies Act, 2013 are not applicable.

(xvi) In our opinion and according to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No 117366W / W-100018)

Manoj H. Dama
(Partner)
(Membership No. 107723)
(UDIN: 21107723AAAAGM5756)

Mumbai, 19 April 2021

Standalone Balance Sheet as at 31st March 2021

(₹ in lakh)

	Notes	As at 31st March 2021	As at 31st March, 2020
ASSETS			
Non-current assets			
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]			
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	6	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total Non-current assets		**4,166**	**5,471**
Current Assets			
[illegible]			
[illegible]	8	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total Current assets		**40,158**	**41,675**
Total Assets		**44,324**	**47,146**
EQUITY AND LIABILITIES			
EQUITY			
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total Equity		**2,371**	**2,019**
LIABILITIES			
Non-current Liabilities			
[illegible]			
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total Non-current Liabilities		**828**	**928**
Current Liabilities			
[illegible]			
[illegible]			
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total Current Liabilities		**41,125**	**44,199**
Total Liabilities		**41,953**	**45,127**
Total Equity and Liabilities		**44,324**	**47,146**
[illegible]	[illegible]		
[illegible]	[illegible]		

Standalone Balance Sheet as at 31st March 2021

[illegible]

[illegible] **Deloitte Haskins & Sells LLP**

[illegible]

For and on behalf of the Board of Directors

Manoj H. Dama
[illegible]

Rahul Joshi
[illegible]
[illegible]

Jyoti Deshpande
[illegible]
[illegible]

Anuj Gandhi
[illegible]

Sanjay Jain
[illegible]

Tushar Hassija
[illegible]

[illegible]
[illegible]

[illegible]
[illegible]

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

(₹ in lakh)

	Notes	2020-21	2019-20
Income			
[illegible]		[illegible]	[illegible]
[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total income		**28,829**	**29,527**
Expenses			
[illegible]		[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total Expenses		**28,394**	**29,355**
Profit before tax		**435**	**172**
Tax expense	[illegible]		
[illegible]		[illegible]	[illegible]
[illegible]		[illegible]	[illegible]
[illegible]		[illegible]	[illegible]
Profit/ (Loss) for the year		**330**	**(137)**
Other Comprehensive income			
[illegible]		[illegible]	[illegible]
Total other comprehensive income (Net of tax)		**22**	**(26)**
Total Comprehensive Income for the year		**352**	**(163)**
Earnings per Equity Share of Face Value of ₹ 10	[illegible]		
[illegible] ₹		[illegible]	[illegible]
[illegible] ₹		[illegible]	[illegible]
[illegible]	[illegible]		
[illegible]	[illegible]		

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

[illegible]

[illegible] **Deloitte Haskins & Sells LLP**

[illegible]

For and on behalf of the Board of Directors

Manoj H. Dama

[illegible]

Rahul Joshi

Dir[illegible]r

DI[illegible]

Jyoti Deshpande

Dir[illegible]r

DI[illegible]

Anuj Gandhi

[illegible]

Sanjay Jain

[illegible]

Tushar Hassija

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Standalone Statement of changes in Equity for the year ended 31st March 2021

A. SHARE CAPITAL

(₹ in lakh)

	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

B. OTHER EQUITY

(₹ in lakh)

Particulars	**Reserves and Surplus**			**Total**
	[illegible]	[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]			[illegible]	[illegible]
Total Comprehensive Income during the year	[illegible]	[illegible]	[illegible]	[illegible]
Balance as at 31 March, 2020	**126**	**1,392**	**455**	**1,973**
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]			[illegible]	[illegible]
Total Comprehensive Income during the year	[illegible]	[illegible]	[illegible]	[illegible]
Balance as at 31st March 2021	**126**	**1,392**	**807**	**2,325**

[illegible]

[illegible]

Standalone Statement of changes in Equity for the year ended 31st March 2021

[illegible]

[illegible] Deloitte Haskins & Sells LLP | For and on behalf of the Board of Directors

[illegible]

Manoj H. Dama
Partner

Rahul Joshi
Director
DIN: [illegible]

Jyoti Deshpande
Director
DIN: [illegible]

Anuj Gandhi
[illegible]

Sanjay Jain
[illegible]

Tushar Hassija
[illegible]

[illegible]

[illegible]

Standalone Cash Flow Statement for the year ended 31st March 2021

		(₹ in lakh)	
		2020-21	**2019-20**
A:	**CASH FLOW FROM OPERATING ACTIVITIES**		
	[illegible]	[illegible]	[illegible]
	Adjusted for :		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Liabilities / provisions no longer required written back (CY ₹ [illegible])	[illegible]	[illegible]
	[illegible] through Profit or Loss (CY ₹ (43,593))	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Operating profit before working capital changes	**601**	**760**
	Movement in working capital :		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Cash generated from/ (used in) operations	**4,684**	**(1,092)**
	[illegible]	[illegible]	[illegible]
	Net cash generated from/ (used in) operating activities	**4,475**	**(2,598)**
B:	**CASH FLOW FROM INVESTING ACTIVITIES**		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Net cash (used in)/ generated from investing activities	**(112)**	**45**
C:	**CASH FLOW FROM FINANCING ACTIVITIES**		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Net cash used in financing activities	**(217)**	**(260)**
	Net increase/ (decrease) in Cash and Cash Equivalents	**4,146**	**(2,813)**
	Opening Balance of Cash and Cash Equivalents	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Closing Balance of Cash and Cash Equivalents (Refer note 10)	**10,809**	**6,678**

Change in Liabilities arising from financing activities

	(₹ in lakh)
	Borrowings Non-Current (Refer Note 18)
[illegible]	[illegible]
[illegible]	[illegible]
Closing Balance as at 31st March, 2020	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
Closing Balance as at 31st March, 2021	[illegible]

Standalone Cash Flow Statement for the year ended 31st March 2021

[illegible]

[illegible] Deloitte Haskins & Sells LLP

[illegible]

For and on behalf of the Board of Directors

Manoj H. Dama

[illegible]

Rahul Joshi

Dir[illegible]r

[illegible]

Jyoti Deshpande

Dir[illegible]r

[illegible]

Anuj Gandhi

[illegible]

Sanjay Jain

[illegible]

Tushar Hassija

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Notes to the Standalone Financial Statements

1 CORPORATE INFORMATION

[illegible]

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 STATEMENT OF COMPLIANCE

[illegible]

2.2 BASIS OF PREPARATION AND PRESENTATION

[illegible]

2.3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Current and Non- Current Classification

[illegible]

An asset is treated as Current when it is –

[illegible]

b) Operating Cycle

[illegible]

Notes to the Standalone Financial Statements

c) Property, Plant and Equipment (PPE)

[illegible] asset's [illegible]

[illegible]

Asset	Useful Life
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	6 [illegible]
[illegible]	[illegible] 8 [illegible]
[illegible]	8 [illegible]

PPE individually costing ₹ 5,000 or less are depreciated fully in the year of acquisition.

[illegible]

[illegible]

d) Intangible assets

[illegible]

[illegible] asset's [illegible]

[illegible]

[illegible] company's [illegible]

[illegible] Company's [illegible]

[illegible]

[illegible]

Notes to the Standalone Financial Statements

e) Cash and cash equivalents

[illegible]

f) Leases

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

g) Borrowing cost

[illegible]

[illegible]

h) Impairment of non-financial assets

[illegible]

[illegible]

[illegible]

Notes to the Standalone Financial Statements

i) Provisions and Contingency

[illegible]

j) Employee Benefits

Short term employee benefits

[illegible]

Long Term Employee Benefits

[illegible]

Post-Employment Benefits

Defined contribution plans

[illegible] Company's [illegible]

Defined benefit plans

[illegible] the respective employee's salary and the tenure of employment.

[illegible] employees' services.

[illegible]

Notes to the Standalone Financial Statements

k) **Tax Expenses**

[illegible]

Current tax

[illegible]

Deferred tax

[illegible]

[illegible]

[illegible]

l) **Foreign currencies transactions and translation**

Initial Recognition

[illegible]

Subsequent Recognition

[illegible]

[illegible]

[illegible]

Notes to the Standalone Financial Statements

m) Revenue recognition

[illegible] (‘point in time’ [illegible] ‘over time’ [illegible]

Contract Balances

[illegible] Company’s [illegible]

(i) Revenue from Operations

• [illegible]

• [illegible]

• [illegible]

• [illegible]

(ii) Other Income

[illegible]

n) Financial instruments

[illegible]

i. Financial Assets

A. Initial recognition and measurement

[illegible]

Notes to the Standalone Financial Statements

B. Subsequent measurement

a) Financial assets measured at amortised cost (AC)

[illegible]

b) Financial assets measured at fair value through other comprehensive income (FVTOCI)

[illegible]

c) Financial assets measured at fair value through profit or loss (FVTPL)

[illegible]

[illegible]

[illegible]

[illegible]

C. Investment in Subsidiaries

[illegible]

D Impairment of financial assets

In [illegible] Ind [illegible] ‘Expected [illegible] Loss’ [illegible]

[illegible]

[illegible]

[illegible] ‘simplified approach’ [illegible]

ii Financial liabilities

A. Initial recognition and Measurement

[illegible]

Notes to the Standalone Financial Statements

B. Subsequent measurement

[illegible]

[illegible]

iii. Derecognition of financial instruments

[illegible]

iv. Offsetting

[illegible]

o) Earnings per share

[illegible]

2.4 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

[illegible] Company's [illegible]

[illegible] Depreciation/ amortisation and useful lives of property, plant and equipment and intangible assets:

[illegible] Company's [illegible]

Notes to the Standalone Financial Statements

Determining the lease term

[illegible]

Recoverability of trade receivables

[illegible]

d) Provisions

[illegible]

Impairment of non- financial assets

[illegible]

[illegible]

Impairment of financial assets

[illegible]

Notes to the Standalone Financial Statements

[illegible] Defined benefit plans

[illegible]

[illegible] Recognition of Deferred Tax Assets:

[illegible]

[illegible] Fair Value Measurement:

[illegible]

[illegible] Estimation uncertainty relating to the global health pandemic

[illegible] Company's [illegible] expects to recover the carrying amount of all it's assets.

2.5 STANDARDS ISSUED

Effective during the year

Amendment to Existing Standards

[illegible]

i[illegible] Ind AS 103 – Business Combinations

ii[illegible] Ind AS 107 – Financial Instruments: Disclosures

iii[illegible] Ind AS 109 – Financial Instruments

i[illegible] Ind [illegible]6 [illegible]

Notes to the Standalone Financial Statements

3. Property, Plant and Equipment and Intangible Assets

(₹ in lakh)

Description	Gross Block				Depreciation/ Amortisation				Net Block	
	As at 1st April, 2020	Additions	Deductions/ Adjustments	As at 31st March 2021	As at 1st April, 2020	For the Year	Deductions/ Adjustments	As at 31st March 2021	As at 31st March 2021	As at 31st March, 2020
Own Assets:										
[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Sub -Total	**1,008**	**46**	**114**	**940**	**793**	**85**	**110**	**768**	**172**	**215**
Right-of-Use Assets:										
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Sub -Total	**562**	**-**	**-**	**562**	**204**	**204**	**-**	**408**	**154**	**358**
Total (A)	**1,570**	**46**	**114**	**1,502**	**997**	**289**	**110**	**1,176**	**326**	**573**
Previous year	**998**	**590**	**18**	**1,570**	**709**	**288**	**0**	**997**	**573**	
Intangible Assets:										
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total (B)	**262**	**23**	**20**	**265**	**213**	**18**	**20**	**211**	**54**	**49**
Previous year	**274**	**1**	**13**	**262**	**193**	**20**	**-**	**213**	**49**	
Total (A + B)	**1,832**	**69**	**134**	**1,767**	**1,210**	**307**	**130**	**1,387**	**380**	**622**
Previous year	**1,272**	**591**	**31**	**1,832**	**902**	**308**	**0**	**1,210**	**622**	
Intangible Assets Under Development									**-**	**15**

Notes to the Standalone Financial Statements

(₹ in lakh)

4	Investments- Non Current	Units	As at 31st March 2021 Amount	Units	As at 31st March, 2020 Amount
	Investments Measured at Cost				
	In equity Shares of Subsidiary Companies, Unquoted, Fully Paid up				
	Indi[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	Indi[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	Total of Non Current Investments (measured at Cost)		**103**		**103**

(₹ in lakh)

5	Other Financial Assets- Non Current	As at 31st March 2021	As at 31st March, 2020
	[illegible]		
	[illegible]	[illegible]	[illegible]
	Total	**128**	**123**

6 **The component of the deferred tax assets are as follows:**

Deferred Tax Assets in relation to: (₹ in lakh)

	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Di[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	481	**0**	**-**	**481**

6[illegible] In [illegible]

(₹ in lakh)

7	Other non-current assets	As at 31st March 2021	As at 31st March, 2020
	[illegible]		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]		
	[illegible]	[illegible]	[illegible]
	Total	**3,074**	**4,127**

Notes to the Standalone Financial Statements

(₹ in lakh)

		As at 31st March 2021		As at 31st March, 2020	
8	**Investments**	[illegible]	[illegible]	[illegible]	[illegible]
	Investments Mandatorily measured at fair value through profit or loss (FTVPL)				
	[illegible]				
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	Total Investments- Current (unquoted)		**100**		**-**

(₹ in lakh)

		As at 31st March 2021	As at 31st March, 2020
9	**Trade receivables**		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
		[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Total	**22,301**	**20,782**

[illegible]

(₹ in lakh)

		As at 31st March 2021	As at 31st March, 2020
9.1	**Movement in allowance for receivables having significant increase in credit risk**		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	At the end of the year	**639**	**1,179**

(₹ in lakh)

		As at 31st March 2021	As at 31st March, 2020
10	**Cash and cash equivalents**		
	[illegible]	[illegible]	[illegible]
	Balances with banks		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Total	**10,809**	**6,678**

[illegible]

Notes to the Standalone Financial Statements

		(₹ in lakh)
	As at 31st March 2021	As at 31st March, 2020
11 Other financial Assets		
[illegible]		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Total	**3,604**	**11,630**

		(₹ in lakh)
	As at 31st March 2021	As at 31st March, 2020
12 Other current assets		
[illegible]		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Total	**3,344**	**2,585**

This includes Income Tax refund receivable amounting to Rs 919 Lakh (PY Nil) (Refer note 27)

Notes to the Standalone Financial Statements

	As at 31st March 2021		As at 31st March, 2020	
	Number of Shares	(₹ in lakh)	Number of Shares	(₹ in lakh)
13 Share capital				
Authorised Share Capital				
Equity Shares of ₹ 10 each	[illegible]	1,100	[illegible]	1,100
Issued, Subscribed and Fully paid up:				
Equity Shares of ₹ 10 each	[illegible]	46	[illegible]	46

13.1 Rights, preferences and restrictions attached to shares:

(i) [illegible]

(ii) [illegible]

Particulars	As at 31st March 2021		As at 31st March, 2020	
	Number of Shares	% Holding	Number of Shares	% Holding
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

(iii) [illegible]

Particulars	As at 31st March 2021		As at 31st March, 2020	
	Number of Shares	(₹ in lakh)	Number of Shares	(₹ in lakh)
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	**4,56,000**	**46**	**4,56,000**	**46**

(iv) [illegible]

Particulars	As at 31st March 2021		As at 31st March, 2020	
	Number of Shares	% Holding	Number of Shares	% Holding
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]

Notes to the Standalone Financial Statements

		As at 31st March 2021	As at 31st March, 2020
			(₹ in lakh)
14	**Other Equity**		
	A. Reserves and Surplus		
i)	[illegible]		
	[illegible]	[illegible]	[illegible]
		126	**126**
ii)	[illegible]		
	[illegible]	[illegible]	[illegible]
		1,392	**1,392**
iii)	[illegible]		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
		807	**455**
	Total	**2,325**	**1,973**

Notes to the Standalone Financial Statements

		As at 31st March 2021	As at 31st March, 2020
			(₹ in lakh)
15	**Other Financial Liabilities- Non Current**		
	[illegible]	[illegible]	[illegible]66
	Total	**-**	**166**

		As at 31st March 2021	As at 31st March, 2020
			(₹ in lakh)
16	**Provisions- Non-current**		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]6[illegible]	[illegible]
	Total	**828**	**762**

		As at 31st March 2021	As at 31st March, 2020
			(₹ in lakh)
17	**Trade payables due to:**		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]8[illegible]
	Total	**11,436**	**17,387**

[illegible]

[illegible]

		As at 31st March 2021	As at 31st March, 2020
			(₹ in lakh)
17.1	[illegible]		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]

Notes to the Standalone Financial Statements

		As at 31st March 2021	As at 31st March, 2020
18	**Other financial Liabilities- Current**		(₹ in lakh)
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Interest accrued but not due on borrowings (PY ₹ 14,048)	[illegible]	[illegible]
	Total	**26,541**	**22,881**

(₹ in lakh)

		As at 31st March 2021	As at 31st March, 2020
18.1	**Security details for borrowings:**		
	[illegible]	[illegible]	[illegible]

(₹ in lakh)

		As at 31st March 2021	As at 31st March, 2020
18.2	**Maturity Profile**		
	[illegible]		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Total	**-**	**20**

(₹ in lakh)

		As at 31st March 2021	As at 31st March, 2020
19	**Other current liabilities**		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Total	**3,063**	**3,860**

* [illegible]

(₹ in lakh)

		As at 31st March 2021	As at 31st March, 2020
20	**Provisions- Current**		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Total	**85**	**71**

Notes to the Standalone Financial Statements

	2020-21	2019-20
		(₹ in lakh)
21 Revenue from operations		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Total	**28,629**	**29,325**

	2020-21	2019-20
		(₹ in lakh)
22 Other income		
[illegible]		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
	197	**131**
[illegible]		
[illegible]	[illegible]	[illegible]
Unrealised Gain/ (Loss) (CY ₹ 43,593)	[illegible]	[illegible]
	0	**-**
[illegible]	[illegible]	[illegible]
[illegible] (CY ₹ 13,570)	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Total	**200**	**202**

	2020-21	2019-20
		(₹ in lakh)
23 Distribution expenses		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Total	**-**	**-**

	2020-21	2019-20
		(₹ in lakh)
24 Employee benefits expense		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Total	**5,864**	**6,498**

Notes to the Standalone Financial Statements

24.1 Defined Contribution Plans

[illegible]

(₹ in lakh)

Particulars	2020-21	2019-20
Employer’s Contribution to Provident Fund & other funds	[illegible]	[illegible]
Employer’s Contribution to ESIC (CY ₹ 14,918 & PY ₹ 45,547)	[illegible]	[illegible]

24.2 Defined Benefits Plan

[illegible] Company’s [illegible]

(I) Reconciliation of opening and closing balances of Defined Benefit Obligation

(₹ in lakh)

	Gratuity (Unfunded)	
	2020-21	**2019-20**
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]

(II) Expenses recognised in statement of profit and loss

(₹ in lakh)

	Gratuity (Unfunded)	
	2020-21	**2019-20**
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Net Cost	**122**	**256**

(III) Expenses recognised in other comprehensive income

(₹ in lakh)

	Gratuity (Unfunded)	
	2020-21	**2019-20**
[illegible] Assumption (PY ₹ (3,789))	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Net Cost	[illegible]	[illegible]

Notes to the Standalone Financial Statements

(IV) Actuarial assumptions

	Gratuity (Unfunded)	
	2020-21	**2019-20**
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]

[illegible]

(V) Sensitivity Analysis

[illegible]

[illegible]

(₹ in lakh)

	Gratuity (Unfunded)	
	As at 31st March 2021	**As at 31st March, 2020**
a. Impact of Change in Discount Rate		
[illegible]	**675**	**595**
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
b. Impact of Change in Salary Increase		
[illegible]	**675**	**595**
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
c. Impact of Change in Mortality Rate		
[illegible]	**675**	**595**
i. Impact due to Increase of 10% (CY ₹ (6739) PY ₹ (3116))	[illegible]	[illegible]
ii. Impact due to Decrease of 10% (CY ₹ 6814 PY ₹ 3154)	[illegible]	[illegible]
d. Impact of Change in Arrtition Increase		
[illegible]	**675**	**595**
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]

Notes to the Standalone Financial Statements

(₹ in lakh)

Maturity Profile of Defined Benefit Obligation	**Amount**	
[illegible]	**As at 31st March 2021**	**As at 31st March, 2020**
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]

[illegible]

Interest risk:

[illegible]

Longevity risk:

[illegible]

Salary risk:

[illegible]

Notes to the Standalone Financial Statements

(₹ in lakh)

		2020-21	**2019-20**
25	**Finance costs**		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Total	**23**	**41**

(₹ in lakh)

		2020-21	**2019-20**
26	**Other Expenses**		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Travelling and conveyance (CY ₹ 12,632)	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Total	**6,158**	**6,995**

(₹ in lakh)

		2020-21	**2019-20**
26.1	[illegible]		
	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]
	Reimbursement of expenses (PY ₹ 23,504)	[illegible]	[illegible]
	Total	**43**	**35**

Notes to the Standalone Financial Statements

	2020-21	2019-20
	(₹ in lakh)	
27 Taxation		
[illegible]		
Current tax		
[illegible]	68	[illegible]
[illegible]	[illegible]	[illegible]
Total income tax expenses recognised	**105**	**309**

	2020-21	2019-20
	(₹ in lakh)	
The income tax expenses for the year can be reconciled to accounting profit as follows:		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Tax effect of:		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Current Tax (A)	**68**	**309**
Adjustment recognised in the current year in relation to tax of prior years (B)	[illegible]	[illegible]
Tax expenses recognised in Statement of Profit and Loss (A)+(B)	**105**	**309**
[illegible]	[illegible]	[illegible]

	2020-21	2019-20
	(₹ in lakh)	
Advance Income Tax (Net Of Provision)		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
At the end of the year *	**3,892**	**3,788**
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
	3,892	**3,788**

Notes to the Standalone Financial Statements

28 Commitments

[illegible] (Previous year ₹ 8 Lakh)

29 Other Financial Liabilites - Leases

[illegible]

(₹ in lakh)

Particulars	As at 31 March, 2021	As at 31 March, 2020
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Total	**171**	**400**

30 Earnings per share

	Units	2020-21	2019-20

[illegible]

Basic earnings per equity share

[illegible]	(₹ in lakh)	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	₹	[illegible]	[illegible]
[illegible]	₹	[illegible]	[illegible]

Diluted earnings per equity share

[illegible]	(₹ in lakh)	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	₹	[illegible]	[illegible]
[illegible]	₹	[illegible]	[illegible]

Notes to the Standalone Financial Statements

31 Related Party Disclosures

[illegible]

31.1 List of Related parties where control exists and related parties with whom transactions have taken

	Names of the related party	Relationship
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
6	[illegible]	
[illegible]	[illegible]	
8	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]

* [illegible]

Notes to the Standalone Financial Statements

	2020-21	2019-20
	(₹ in lakh)	
31.2 Details of transactions and balances with Related Parties		
(A) Transactions during the year		
<u>Income from online services</u>		
Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Total	**2,670**	**2,950**
<u>Other Operating Income</u>		
Subsidiaries		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Joint Venturer		
[illegible]	[illegible]	[illegible]
Total	**341**	**333**
<u>Commission Income</u>		
Joint Venturer		
[illegible]	[illegible]	[illegible]
Holding Company		
[illegible]	[illegible]	[illegible]
Joint Venture of Holding Company		
[illegible]	[illegible]	[illegible]
Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
Associate of Holding Company		
[illegible]	[illegible]	[illegible]
Total	**6,199**	**7,099**

Notes to the Standalone Financial Statements

		(₹ in lakh)
	2020-21	2019-20
Distribution Expense		
Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Associates of Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Joint Venture of Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Total	**13,121**	**13,489**

License fees		
Joint Venturer		
[illegible]	[illegible]	[illegible]
Holding Company		
[illegible]	[illegible]	[illegible]
Joint Venture of Holding Company		
[illegible]	[illegible]	[illegible]
Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
Associate of Holding Company		
[illegible]	[illegible]	[illegible]
Total	**16,005**	**15,381**

Airtime purchased		
Joint Venturer		
[illegible]	[illegible]	[illegible]
Holding Company		
[illegible]	[illegible]	[illegible]
Total	**3,022**	**2,827**

Notes to the Standalone Financial Statements

	2020-21	2019-20
		(₹ in lakh)
<u>Expenditure of Services paid</u>		
Holding Company		
[illegible]	[illegible]	[illegible]
Joint Venturer		
[illegible]	[illegible]	[illegible]
Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Total	**44**	**73**
<u>Reimbursement of expenses paid</u>		
Joint Venturer		
[illegible]	[illegible]	[illegible]
Holding Company		
[illegible]	[illegible]	[illegible]
Total	**-**	**63**
<u>Reimbursement of expenses received</u>		
Joint Venturer		
[illegible]	[illegible]	[illegible]
Holding Company		
[illegible]	[illegible]	[illegible]
Joint Venture of Holding Company		
[illegible]	[illegible]	[illegible]
Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
Total	**35,667**	**36,674**

Notes to the Standalone Financial Statements

	Year ended 31st March 2021	Year ended 31st March 2020
	(₹ in lakh)	
(B) Balances at the Year end		
Investment		
Subsidiaries		
Indi[illegible]	[illegible]	[illegible]
Indi[illegible]	[illegible]	[illegible]
Total	**103**	**103**
Trade receivables		
Joint Venturer		
[illegible]	[illegible]	[illegible]
Holding Company		
[illegible]	[illegible]	[illegible]
Joint Venture of Holding Company		
[illegible]	[illegible]	[illegible]
Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Associate of Holding Company		
[illegible]	[illegible]	[illegible]
Total	**18,675**	**15,054**
Accrued Revenue		
Joint Venturer		
[illegible]	[illegible]	[illegible]
Holding Company		
[illegible]	[illegible]	[illegible]
Joint Venture of Holding Company		
[illegible]	[illegible]	[illegible]
Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
Total	**3,322**	**10,922**

Notes to the Standalone Financial Statements

	Year ended 31st March 2021	Year ended 31st March 2020
	(₹ in lakh)	
Trade payables		
Joint Venturer		
[illegible]	[illegible]	[illegible]
Holding Company		
[illegible]	[illegible]	[illegible]
Joint Venture of Holding Company		
[illegible]	[illegible]	[illegible]
Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Associates of Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Associate of Holding Company		
[illegible]	[illegible]	[illegible]
Joint Venture of Fellow subsidiaries		
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]
Total	**5,961**	**10,740**
Collections on behalf of Principals		
Holding Company		
[illegible]	[illegible]	[illegible]
Associate of Holding Company		
[illegible]	[illegible]	[illegible]
Total	**24,926**	**20,610**

Notes to the Standalone Financial Statements

32 Capital risk management

[illegible] Company's [illegible]

[illegible]

[illegible]

[illegible]

[illegible] **(₹ in lakh)**

	As at 31st March 2021	As at 31st March, 2020
[illegible]	[illegible]	[illegible]
Total Debt	**-**	**20**
[illegible]	[illegible]6	[illegible]6
[illegible]	[illegible]	[illegible]
Total Equity	**2,371**	**2,019**
Debt Equity Ratio	**0%**	**1%**

33 Financial Risk Management

[illegible] Company's [illegible]

(a) Market risk

[illegible]

[illegible] Foreign exchange exposure/ currency risk

[illegible]

Notes to the Standalone Financial Statements

[illegible]

(₹ in lakh)

Particulars	Foreign Currency Denomination	As at 31st March 2021		As at 31st March, 2020	
		Foreign Currency	(₹ in lakh)	Foreign Currency	(₹ in lakh)
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	NZD (₹ 14,938)	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	IDR	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	AUD (PY ₹ 14,930)	[illegible]	[illegible]	[illegible]	[illegible]
	MYR (₹ 46,857)	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Sensitivity Analysis:

[illegible] March 2021 and by ₹ 28 lakh for the year ended 31 March 2020.

[illegible]

Notes to the Standalone Financial Statements

(b) Credit Risk

[illegible]

[illegible]

[illegible]

(c) Liquidity risk

[illegible]

34 Fair Value Measurement Heirarchy:

(₹ in lakh)

	As at 31st March 2021				As at 31st March, 2020			
	Carrying Amount	Level of input used in			Carrying Amount	Level of input used in		
		Level 1	Level 2	Level 3		Level 1	Level 2	Level 3
Financial Assets								
At Amortised Cost *								
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Financial Assets								
At FTVPL								
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Financial Liabilities								
At Amortised Cost *								
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]

[illegible]

34.1 Valuation Methodology

[illegible]

[illegible]

Notes to the Standalone Financial Statements

35 [illegible]

[illegible]

[illegible]

[illegible]

36 [illegible]

37 [illegible]

38 [illegible]

For and on behalf of the Board of Directors

Rahul Joshi
Director
DIN [illegible]

Jyoti Deshpande
Director
DIN [illegible]

Anuj Gandhi
[illegible]

Sanjay Jain
[illegible]

Tushar Hassija
[illegible]

[illegible]
[illegible]