SAMBHAAV MEDIA LIMITED

Registered Office: "Sambhaav House", Opp. Judges' Bungalows, Premchandnagar Road, Satellite, Bodakdev, Ahmedabad - 380 015 CIN:L67120GJ1990PLC014094

Tel. + 91-79-26873914-17 Fax: + 91-79-26873922, Email: secretarial@sambhaav.com, Website: www.sambhaav.com Statement of Standalone and Consolidated Audited Financial Results for the Quarter and Year ended on March 31, 2023

(₹ in Lakhs, except per share data)

Г					Standalone			Consolidated					
-1	S	Particulars		Quarter Ended		Year	Ended	Quarter Ended			Year Ended		
-1	N		31/03/2023	31/12/2022	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/12/2022	31/03/2022	31/03/2023	31/03/2022	
-1	- 1	(Refer Notes below)	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited	
Г	\neg	CONTINUING OPERATIONS:											
	1	Income from Operations								-			
		a Revenue from operations	1,151.48	1,006.50	1,090.94	4,020.90	3,364.35	1,151.48	1,018.85	1,114.93	4,033.25	3,397.40	
-		b Other Income	55.15	57.20	54.77	224.51	241.91	59.35	62.39	61.47	248.93	271.91	
1	-	Total Income	1,206.63	1,063.70	1,145.71	4,245.41	3,606.26	1,210.82	1,081.24	1,176.40	4,282.18	3,669.31	
1	2	Expenses											
Ţ		a Cost of materials consumed	22.79	29.17	17.89	92.96	74.91	118.22	56.75	37.06	249.74	152.12	
-	- 1	b Changes in inventories of Finished goods, work-in-progress	(1.05)	0.31	0.01	(0.81)	(0.01)	(1.05)	0.31	0.00	(0.81)	(0.01)	
1	1	c Broadcasting Expenses	500.00	350.00	490.00	1,500.00	1,440.00	500.00	350.00	490.00	1,500.00	1,440.00	
		d Einployee benefits expenses	90.80	91.94	95.61	372.34	377.00	110.37	108.60	117.37	437.16	457.19	
1		e Finance cost	117.54	53.30	(306.74)	270.57	172.67	117.57	53.31	46.31	270.71	176.51	
	- 1	f Depreciation and amortization expenses	182.51	128.08	484.91	573.61	535.88	181.81	127.52	131.17	570.69	524.98	
1	- 1	g Other expenses	422.31	390.69	466.13	1,427.00	1,414.67	361.96	381.19	416.77	1,321.02	1,314.97	
1		Total Expenses	1,334.91	1,043.49	1,247.81	4,235.67	4,015.12	1,388.87	1,077.68	1,238.68	4,348.50	4,065.76	
į	3	Profit / (Loss) before exceptional items , share of net profit / (Loss) of											
i	li	nvestment accounted for using equity method and tax from continuing	(128.28)	20.21	(102.10)	9.74	(408.86)	(178.05)	3.56	(62.28)	(66.32)	(396.45)	
1		pperations											
-	4	Share of Profit / (Loss) of Joint Venture	-	-				0.96	1.08	(12.00)	6.95	5.85	
1	5	Profit / (Loss) before exceptional items and tax from continuing operations	(128.28)	20.21	(102.10)	9.74	(408.86)	(177.09)	4.64	(74.28)	(59.37)	(390.60)	
1	6	exceptional items	80.00	-	-	80.00	-	22.06	-	-	22.06	-	
1	7 1	Profit / (Loss) before tax from continuing operations	(48.28)	20.21	(102.10)	89.74	(408.86)	(155.03)	4.64	(74.28)	(37.30)	(390.60)	
	8	Tax Expense											
i		a Current Tax	23.91	6.11	(24.45)	65.75	(117.89)	23.91	6.11	(24.01)	65.75	(117.45)	
1	- 1	b Mat Credit Entitlement	(2.44)	(3.89)	5.70	(11.44)	(1.15)	(2.44)	(3.89)	5.70	(11.44)	(1.15)	
Į		c Earlier year tax provisions	-	-	8.30		8.30	-	- 1	8.30		8.30	
L	4	d Deferred tax	3.63	19.43	(20.89)	49.49	16.47	(6.34)	15.25	(21.84)	32.90	15.52	
L	_	Net Profit / (Loss) for the period from continuing operations	(73.38)	(1.44)	(70.76)	(14.06)	(314.59)	(170.17)	(12.83)	(42.43)	(124.51)	(295.82)	
١,	10	Profit / (Loss) before exceptional items and tax from discontinuing											
1	0	pperations	1									1	
1	F	Profit / (Loss) from discontinued operations	(75.09)	(7.76)	65.60	(189.88)	416.23	(75.09)	(7.76)	65.58	(189.88)	416.23	
L		ax on profit / (Loss) from discontinued operations	21.48	2.22	(18.75)	54.31	(119.04)	21.48	2.22	(18.76)	54.31	(119.04)	
		Net Profit / (Loss) from discontinued operations	(53.61)	(5.54)	46.85	(135.58)	297.19	(53.61)	(5.54)	46.82	(135.58)	297.19	
		Profit / (Loss) for the period	(126.99)	(6.98)	(23.91)	(149.64)	(17.40)	(223.78)	(18.37)	4.39	(260.09)	1.37	
1	13	Other Comprehensive Income											
		a Fair valuation of investment in equity shares	(0.40)	(0.21)	0.86	(0.92)	0.86	(0.40)	(0.21)	(3.33)	(0.92)	0.86	
L		b Re-measurement gains/ (losses) on post employment benefit plans	(2.06)	-	(3.18)	(2.06)	1.01	0.56	-	0.26	0.56	0.26	
1	4 1	otal comprehensive income for the period	(129.45)	(7.19)	(26.23)	(152.62)	(15.53)	(223.62)	(18.58)	1.32	(260.44)	2.49	



Г		T		Standalone					Consolidated		
S	Particulars		Quarter Ended		Year	Ended		Quarter Ended	Year Ended		
N		31/03/2023	31/12/2022	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/12/2022	31/03/2022	31/03/2023	31/03/2022
L	(Refer Notes below)	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
15	Net profit attributable to:										
	a Owners	(126.99)	(6.98)	(23.91)	(149.64)	(17.40)	(223.78)	(18.37)	4.39	(260.09)	1.37
	b Non-controlling interest	-	-	-	-	-		-	-	-	-
16	Other comprehensive income attributable to:										
	a Owners	(2.46)	(0.21)	(2.32)	(2.98)	1.87	0.16	(0.21)	(3.07)	(0.36)	1.12
	b Non-controlling interest	-	-	-	-	-		-	-		-
17	Total comprehensive income attributable to:										
	a Owners	(129.45)	(7.19)	(26.23)	(152.62)	(15.53)	(223.62)	(18.58)	1.32	(260.44)	2.49
	b Non-controlling interest	-	-		-	-				-	-
18	Paid-up equity share capital	1,911.11	1,911.11	1,911.11	1,911.11	1,911.11	1,911.11	1,911.11	1,911.11	1,911.11	1,911.11
1	(face value of ₹ 1/-)										9
19	Balance of Other Equity				6,297.92	6,450.54				6,349.20	6,609.64
20	Earnings per equity share (Face value of ₹ 1/- each)		*		-						
	Basic and diluted EPS before Exceptional items (₹) -Continuing operations	(0.08)	(0.00)	(0.04)	(0.05)	(0.17)	(0.10)	(0.01)	(0.02)	(0.08)	(0.16)
	Basic and diluted EPS before Exceptional items (₹) -Discontinuing operations	(0.03)	(0.00)	0.03	(0.07)	0.16	(0.03)	(0.00)	0.03	(0.07)	
	Basic and diluted EPS after Exceptional items (₹)	(0.07)	(0.00)	(0.01)	(0.08)	(0.01)	(0.12)	(0.01)	0.00	(0.14)	0.00
		(not annualised)	(not annualised)	(not annualised)	(annualised)	(annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)	(annualised)



NOTES:

- 1. This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 2. The above results for the quarter and year ended March 31, 2023 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 26, 2023. The Statutory Auditor of the company have audited the results as per the Regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015 and Companies Act 2013 and have issued unmodified opinion on the same.
- 3. The Company has identified two reportable operating segment i.e. "Media and Allied Services" and "Technology and Allied Services" hence segment disclosure pertaining to IND AS 108 "Segment Reporting" has been reported in Annexure A.
- 4. The Income-Tax Department had carried out a search operation at the Company's various business premises and residential premises of promoters and certain key employees of the company, under Section 132 of the Income-tax Act, 1961 on September 08, 2021. The Company had made the necessary disclosures to the stock exchanges in this regard on September 12, 2021, in accordance with Regulation 30 of the SEBI (LODR) Regulations, 2015 (as amended). As of the date of issuing these financial results, the Company has received notices under Section 148 and / or Section 142(1)/143(2) of the Income Tax Act. 1961 for the assessment years 2016-17 to 2022-23, to which the Company has responded. During the financial year ended March 31, 2023, the Company received orders for two assessment years (2020-21 and 2021-22), and the Company has filed the necessary response and / or appeal. Management believes that these developments are unlikely to have a significant impact on the Company's financial position as of March 31, 2023, and its performance for the quarter and year ended on that date as presented in these standalone financial results. However, for the other assessment years due to the nature and complexity of the matter, the final outcome remains uncertain, making it currently impossible for the management to determine the potential impact, if any, on the results related to this issue. The statutory auditors have issued an Emphasis of Matter in their audit report on the standalone financial results for the year ended March 31, 2023, highlighting this matter.
- 5. The execution of the contract awarded by Gujarat State Road Transportation Corporation Limited ("GSRTC") to Sambhaav Media Limited in respect of Implementation of Public Entertainment System ("The Contract") on Build, Own & Operate basis was surrendered on 12.09.2022. The company was able to realise most of its inventory and trade receivables without any losses. The properties, plant and equipment have been transferred to "assets held for sale" at the values they are likely to realise and would be disposed of at the earliest. As per Ind AS 105 "Discontinued Operation", the operations of the contract are considered as Discontinued Operations and the financials are presented for Continued Operations, with profitability of the Discontinued Operations disclosed as a separate line item. Figures of the previous periods have been restated similarly.
- 6. The Figures of March 31, 2023 and March 31, 2022 quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2023 and March 31, 2022 and the unaudited published year to date figures up to December 31, 2022 and December 31, 2021.
- 7. Exceptional item represents gain on sale of equity share of subsidiary company.

8. Figures of previous reporting periods have been regrouped/ reclassified wherever necessary to correspond with the figures of the current reporting period.

By order of Board of Directors

Manoj B Vadodaria **Managing Director**

DIN: 00092053

Place: Ahmedabad Date: May 26, 2023

2. STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2023 (All Amount in Rupees Lakhs, unless otherwise stated)

	Standa	lone	Consolidated			
Particulars	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022		
	Audited	Audited	Audited	Audited		
ASSETS						
NON-CURRENT ASSETS						
(a) Property, Plant and Equipment	3,604.23	3,499,87	3,602.20	3,493.84		
(b) Capital Work in Progress	-	-		20.33		
(c) Intangible Assets	1,440.52	1,540.74	1,440.52	1,541.82		
(d) Financial Assets			-,	-,		
(i) Investments	671.58	746.23	345.65	217.16		
(ii) Others	992.15	900.00	992.15	900.00		
(e) Other Non Current Assets	322.55	325.63	322.54	325.63		
TOTAL NON CURRENT ASSETS	7,031.03	7,012.47	6,703.07	6,498.77		
TO THE TOTAL CONTROL TO	7,002.00	7,022.17	0,700.07			
CURRENT ASSETS						
(a) Inventories	17.87	14.43	44.87	137.51		
(b) Financial Assets						
(i) Trade Receivables	1,489.01	1,392.10	1,519.10	1,407.62		
(ii) Investments	20.86	15.44	20.86	15.44		
(iii) Cash and Cash Equivalents	18.28	4.15	20.94	34.29		
(iv) Bank balances other than (ii) above	23.99	22.00	52.49	50.50		
(v) Loans	526.34	479.97	696.32	791.06		
(vi) Others	1.51	0.47	3.33	0.88		
(c) Other Current Assets	1,632.34		1,643.76	990.47		
		982.03				
(d) Current tax asset / liability, net TOTAL CURRENT ASSETS	62.49 3,792.69	82.32 2,992.91	72.86 4,074.52	92.69 3.520.46		
Asset held for sale	222.92	643.59	222.92	643.59		
Total assets		10,648.97	11,000.51	10,662.82		
Total assets	11,046.64	10,648.97	11,000.51	10,662.82		
EQUITY AND LIABILITIES EQUITY (a) Equity Share Capital	1,911.11	1,911 11	1,911.11	1,911.11		
(b) Other Equity	6,297.92	6,450.54	6,349.20	6,509.64		
(c) Non controling Interest	-	-	257.93	-		
Total Equity	8,209.03	8,361.65	8,518.24	8,520.75		
LIABILITIES						
NON-CURPENT LIABILITIES						
(a) Financial Liabilities						
(i) Borrowings	235.98	268.98	235.98	268.98		
(ii) Lease Liability	562.86	301.42	562.86	301.42		
(iii) Others	153.99	142.18	33.99	. 22.18		
(b) Provisions	6.17	6.03	12.36	13.21		
(c) Deferred Tax Liabilities (Net)	166.62	128.58	148.34	126.88		
(d) Other Non Current Liabilities	1.05	5.90	1.05	5.90		
TOTAL NON CURRENT LIABILITIES	1,126.67	853.09	994.58	738.57		
CURRENT LIABILITIES (a) Financial Liabilities				8		
(i) Borrowings	816 12	634.95	816.12	654.95		
(ii) Lease Liability	276.78	274.50	276.78	274.50		
(iii) Trade Payables		-	-	-		
1) Total O/s due from Micro & small enterprises	7.44	14.86	7.49	14.86		
2) Total O/s due from other than Micro & small enterprises	498.09	248.97	273.27	208.08		
(iv) Other Financial Liabilities						
(b) Provisions	11.18	7.52	11.39	7.76		
(c) Other Current Liabilities	65.34	76.38	67.65	86.29		
TOTAL CURRENT LIABILITIES	1,675.95	1,277.18	1,452.70	1,246.45		
Liabilities for Asset held for sale	34.99	157.05	34.99	157.05		
TOTAL LIABILITIES	2,837.61	2,287.32	2,482.27	2,142.07		
TOTAL EQUITY & LIABILITIES	11,046.64	10,648.97	11,000.51	10,662.82		

By order of Board of Directors

Manoj B Vadodaria Managing Director DIN: 00092053 AHMEDARAD P

Place: Ahmedabad Date: May 26, 2023

3. CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023

(All Amount in Rupees Lakhs, unless otherwise stated)

	Stan	dalone	Consoli	
Particulars	For the period ended on March 31, 2023	For the period ended on March 31, 2022	For the period ended on March 31, 2023	For the period ended on March 31, 2022
	Audited	Audited	Audited	Audited
(A) CASH FLOW FROM OPERATING ACTIVITIES				
Profit/ (loss) Before Tax after exceptional item	(180.14)	7.37	(256.20)	25.64
Adjustments for:				
Depreciation and amortization	641.61	668.57	638.69	657.67
Interest and finance charges	276.17	205.88	276.30	209.72
Interest income	(51.04)	(60.82)	(51.04)	60.83
Gain on Sale of Investment	(80.00)	,	(22.07)	
Provision for Doubtful Debt	133.00	29.46	133.00	
(Gain)/Loss on fixed assets sold/ discarded	40.49	-	60.82	
(net)			6.05	/F 0
Share or Profit/(Loss) of Joint Venture	(0.43)	(0.44)	6.95	(5.8)
Unrealised Gain on Mutual Fund Remeaurement of define benefit plan	(0.42)	(0.44)	(0.42)	(0.44
Operating Profit before Working Capital Changes	779.67	850.02	786.03	947.56
Adjustments for changes in working capital :				
(Increase)/decrease in loans & advances and other assets	(495.72)	(256.36)	(451.26)	(270.1
(Increase)/decrease in trade receivables	82.28	275.73	67.71	314.3
(Increase)/decrease in inventories	(3.44)	21.23	92.64	39.0
Increase/(decrease) in trade payables, other		(
liabilities and provisions	122.41	(65.33)	(72.58)	(28.7
Cash Generated from Operations	485.20	825.29	422.54	1,002.18
Income taxes paid / (Refund received)	31.27	40.93	(8.39)	79.87
Net Cashflow from Operating Activities	453.93	784.36	430.93	922.31
B) CASH FLOW FROM INVESTING ACTIVITIES				
Sale (Purchase) of fixed assets	(23.14)	(145.59)	(23.14)	(145.52
Investment in Fixed Deposits(with original	(23.24)	(243.33)		,
maturity over 3 months)	(1.99)	38.80	(1.99)	38.80
Receipt (Investment) from / in Shares & Joint				
Venture	(26.80)	(11.39)	(31.14)	(7.80
Interest received	51.04	61.15	51.04	(60.82
Net Cashflow from Investing Activities	(0.89)	(57.03)	(5.23)	(175.34
C) CASH FLOW FROM FINANCING ACTIVITIES				
Receipt/ (repayment) of Borrowings	(162.73)	(571.30)	(162.75)	(571.32
Interest and finance charges	(276.17)	(205.88)	(276.30)	(209.72
Net Cashflow from Financing Activities	(438.90)	(777.18)	(439.05)	(781.04
Net Increase/(Decrease) in Cash and Cash Equivalents	14.14	(49.85)	(13.35)	(34.07
Cash and bank balances at the beginning of the				
year	4.14	53.99	34.29	68.36
Cash and bank balances at the end of the year	18.28	4.14	20.94	34.29

Cash and cash equivalents at the end of the quarter consist of cash on hand and balance with banks as follows:

DETAIL OF CASH AND CASH EQUIVALENTS	As at March 31, 2023	As at March 31, 2022	As at March 31, 2023	As at March 31, 2022
Balances with banks				
In current accounts	17.54	4.11	19.43	29.57
Cash on hand	0.74	0.03	1.51	4.72
	18.28	4.14	20.94	34.29

- 1) The above cash flow statement has been prepared as per the "Indirect method" set out in the Indian Accounting Standard (Ind AS) 7 Statement of Cash
- 2) Figures in bracket indicate cash outflow.
- 3) Previous year figures have been regrouped and recast wherever necessary to confirm to current year's classification.

By order of Board of Directors

Managing Director DIN: 00092053

Manoj B Vadodaria

Place: Ahmedabad Date: May 26, 2023

Annexure A

Statement of Standalone and Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2023

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

The Company is presently engaged in the business of print media, audio video media through its various mode of operations and Technology and Allied Business. Accordingly company has organized its operations into following categories:

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

										(₹ in Lakhs)
		Standalone					-			
Particulars	(Quarter Ended		Year	Ended		Quarter Endec		Year Ended	
7 di cicalars	31/03/2023	31/12/2022	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/12/2022	31/03/2022	31/03/2023	31/03/2022
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1. Segment Revenue						Ì				
(a) Media and Allied Business	549.97	824.71	898.12	3,113.59	2,600.31	549.97	824.71	898.12	3,113.59	2,600.31
(b) Technology and Allied Business	202.37	209.03	192.83	732.23	742.55	190.02	221.38	216.83	732.23	775.60
Revenue from Operations	752.34	1,033.74	1,090.95	3,845.82	3,342.86	739.99	1,046.09	1,114.95	3,845.82	3,375.91
2. Segment Result										
(a) Media and Allied Business	(62.29)	90.63	3.87	164.34	(73.59)	(62.29)	90.63	3.87	164.35	(73.59)
(b) Technology and Allied Business	0.48	33.10	43.11	119.26	168.75	(65.82)	(7.19)	76.24	10.02	151.16
(c) Others										
Total	(61.81)	123.73	46.98	283.60	95.16	(128.11)	83.44	80.11	174.37	77.57
Add										
(a) Unallocated Interest Income	13.33	12.36	12.48	51.04	60.82	17.32	18.62	19.93	77.82	90.83
(b) Unallocated Finance Cost	(39.55)	(38.87)	(36.99)	(149.45)	(135.39)	(39.55)	(38.87)	(36.99)	(149.44)	(135.39)
(c) Unallocated income	191.47	17.58	42.28	243.56	202.58	204.01	34.96	41.53	253.56	202.58
(d) Unallocated expenditure	(231.72)	(94.59)	(166.85)	(419.01)	(632.03)	(231.72)	(94.59)	(166.86)	(422.63)	(632.04)
Profit/(Loss) Before exceptional item, share of										
Profit/(Loss) of Associate and Tax	(128.28)	20.21	(102.10)	9.74	(408.86)	(178.05)	3.56	(62.28)	(66.32)	(396.45)
Add: Share of Net Profit/(Loss) of associate	5-	-	-	-	-	0.96	1.08	(12.00)	6.95	5.85
Profit/(Loss) Before tax and exceptional item	(128.28)	20.21	(102.10)	9.74	(408.86)	(177.09)	4.64	(74.28)	(59.37)	(390.60)
3. Segment Assets										
(a) Media and Allied Business	6,534.54	6,549.13	6,206.74	6,534.54	6,206.74	6,534.54	6,549.13	6,214.50	6,534.54	6,214.50
(b) Technology and Allied Business	434.51	442.59	419.17	434.51	419.17	489.57	631.59	565.39	489.57	565.39
									78 - 22 - 23 - 24 - 24 - 24 - 24 - 24 - 24	
Total Segment Assets	6,969.05	6,991.72	6,625.91	6,969.05	6,625.91	7,024.11	7,180.72	6,779.89	7,024.11	6,779.89
Add: Unallocated Assets	3,854.67	3,532.79	3,379.48	3,854.67	3,379.48	3,753.48	3,192.11	3,239.34	3,753.48	3,239.34
Total Assets .	10,823.72	10,524.51	10,005.39	10,823.72	10,005.39	10,777.59	10,372.83	10,019.23	10,777.59	10,019.23
4. Segment Liability										
(a) Media and Allied Business	1,305.89	727.49	837.73	1,305.89	837.73	1,144.01	664.59	757.29	1,144.01	757.29
(b) Technology and Allied Business	355.52	253.25	182.01	355.52	182.01	10.75	25.97	110.03	10.75	110.03
Total Segment liability	1,661.41	980.74	1,019.74	1,661.41	1,019.74	1,154.76	690.56	867.32	1,154.76	867.32
Add: Unallocated Liability	1,141.21	1,446.80	1,110.53	1,141.21	1,110.53	1,292.52	1,439.88	1,117.68	1,292.52	1,117.68
Total Liability	2,802.62	2,427.54	2,130.27	2,802.62	2,130.27	2,447.28	2,130.44	1,985.00	2,447.28	1,985.00



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

(vii) Details of Discountinued Operations:

(₹ in Lakhs)

			Standalone		Consolidated					
Particulars	C	Quarter Ended		Year Ended		Quarter Ended			Year Ended	
	31/03/2023	31/12/2022	31/03/2022	31/03/2023	31/03/2022	31/03/2023	31/12/2022	31/03/2022	31/03/2023	31/03/2022
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1. Segment Revenue										
(a) Segment Revenue (Net Sales/Income from operations)		-	296.10	144.50	1,125.52		-	296.10	144.50	1,125.52
(b) Segment Results (Profit/(Loss) before interest & Tax)	(75.09)	(7.76)	65.60	(189.88)	416.23	(75.09)	(7.76)	65.60	(189.88)	416.23
(c) Segment Assets (d) Segment Liabilities	222.92 34.99	276.52 34.99	643.59 157.05	222.92 34.99	643.59 157.05	222.92 34.99	276.52 34.99	643.59 157.05	222.92 34.99	643.59 157.05

