

Statement of Standalone and Consolidated Audited Financial Results for the Quarter and Year ended on March 31, 2024

Annexure I

(₹ in Lakhs)

S N	Particulars	Standalone				Consolidated			
		31/03/2024 Audited	31/12/2023 Unaudited	31/03/2023 Audited	31/03/2024 Audited	31/03/2023 Audited	31/03/2024 Audited	31/03/2023 Audited	31/03/2024 Audited
	(Refer Notes below)								
	<b>CONTINUING OPERATIONS:</b>								
1	Income from Operations	1,254.98	1,045.69	1,151.48	3,941.66	4,020.90	1,303.76	1,047.19	1,151.48
	a Revenue from operations	71.14	115.31	55.15	284.36	224.51	59.15	116.12	59.35
	b Other Income	1,326.12	1,161.00	1,206.63	4,226.02	4,245.41	1,362.91	1,163.31	1,210.83
2	Total Income	1,326.12	1,161.00	1,206.63	4,226.02	4,245.41	1,362.91	1,163.31	1,210.83
	Expenses								
	a Cost of materials consumed	14.58	16.69	22.80	73.61	92.96	18.48	17.91	118.22
	b Changes in inventories of Finished goods, work-in-progress	(0.76)	0.73	(1.05)	1.23	(0.81)	(0.76)	0.73	(1.05)
	c Broadcasting Expenses	500.00	350.00	500.00	1,500.00	1,500.00	500.00	350.00	500.00
	d Employee benefits expenses	79.73	82.00	90.80	329.19	372.34	100.24	100.59	110.37
	e Finance cost	50.53	54.12	117.54	216.43	270.57	46.43	58.36	117.57
	f Depreciation and amortization expenses	109.36	126.12	182.51	512.84	573.61	128.96	125.74	181.81
	g Other expenses	376.54	388.07	422.31	1,487.44	1,427.00	371.10	364.05	361.96
	Total Expenses	1,129.98	1,017.73	1,334.91	4,120.74	4,235.67	1,164.45	1,017.38	1,388.87
3	Profit / (Loss) before exceptional items, share of net profit / (loss) of investment accounted for using equity method and tax from continuing operations	196.14	143.27	(128.28)	105.28	9.74	198.46	145.93	(178.05)
4	Share of Profit / (Loss) of Joint Venture	-	-	-	-	-	-	-	0.96
5	Profit / (Loss) before exceptional items and tax from continuing operations	196.14	143.27	(128.28)	105.28	9.74	198.46	145.93	(177.09)
6	Exceptional items	-	-	80.00	-	80.00	34.20	-	22.06
7	Profit / (Loss) before tax from continuing operations	196.14	143.27	(48.28)	105.28	89.74	232.66	145.93	(155.03)
8	Tax Expense	-	-	-	-	-	-	-	-
	a Current Tax	-	-	23.91	-	65.75	-	-	23.91
	b Mat Credit Entitlement	-	-	(2.44)	-	(11.44)	-	-	(2.44)
	c Earlier year tax provisions	(12.59)	-	-	(11.48)	-	(12.59)	-	-
	d Deferred tax	20.90	35.39	4.25	(0.26)	50.24	21.56	35.36	(6.38)
9	Net Profit / (Loss) for the period from continuing operations	187.83	107.88	(74.00)	117.02	(14.81)	223.69	110.56	(170.13)
10	Profit / (Loss) before exceptional items and tax from discontinuing operations	(5.00)	(98.52)	(75.09)	(114.52)	(189.88)	(5.00)	(98.52)	(75.09)
	Profit / (Loss) from discontinued operations	1.43	28.55	21.48	32.75	54.30	1.43	28.55	21.48
11	Net Profit / (Loss) from discontinued operations	(3.57)	(69.97)	(53.61)	(81.77)	(135.58)	(3.57)	(69.97)	(53.61)
12	Profit / (Loss) for the period	184.26	37.91	(127.61)	35.25	(150.39)	220.12	40.59	(223.74)
13	Other Comprehensive Income								
	a Item that will not be reclassified subsequently to Profit & Loss	3.57	1.75	(2.46)	6.73	(2.98)	3.29	1.75	0.16
	b Income Tax related to item that will not be reclassified subsequently	(0.90)	(0.44)	0.62	(1.69)	0.75	(0.83)	(0.44)	(0.04)
14	Total Other Comprehensive Income	2.67	1.31	(1.84)	5.04	(2.23)	2.46	1.31	0.12
	Total Comprehensive Income for the period	186.93	39.22	(129.45)	40.29	(152.62)	222.58	41.91	(223.62)



S	Particulars	Standalone						Consolidated					
		Quarter Ended		Year Ended		Quarter Ended		Year Ended					
		31/03/2024 Audited	31/12/2023 Unaudited	31/03/2023 Audited	31/03/2024 Audited	31/03/2023 Audited	31/12/2023 Unaudited	31/03/2023 Audited	31/03/2024 Audited	31/03/2023 Audited			
15	Net profit attributable to:												
	a Owners	184.26	37.91	(127.61)	35.25	(150.39)	219.41	39.83	(223.74)	60.31	(260.18)		
	b Non-controlling interest	-	-	-	-	-	0.70	0.76	-	(2.10)	-		
16	Other comprehensive income attributable to:												
	a Owners	2.67	1.31	(1.84)	5.04	(2.23)	2.55	1.31	0.12	4.91	(0.27)		
	b Non-controlling interest	-	-	-	-	-	(0.08)	-	-	(0.08)	-		
17	Total comprehensive income attributable to:												
	a Owners	186.93	39.22	(129.45)	40.29	(152.62)	221.96	41.14	(223.62)	65.22	(260.44)		
	b Non-controlling interest	-	-	-	-	-	0.62	0.76	-	(2.18)	-		
18	Paid-up equity share capital (face value of ₹ 1/-)	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		
19	Balance of Other Equity				6,338.20	6,297.92				6,414.40	6,349.20		
20	Earnings per equity share (Face value of ₹ 1/- each)												
	Basic and diluted EPS before Exceptional Items (₹) -Continuing operations	0.10	0.06	(0.08)	0.06	(0.05)	0.10	0.06	(0.10)	0.06	(0.08)		
	Basic and diluted EPS before Exceptional Items (₹) -Discontinuing operations	(0.00)	(0.04)	(0.03)	(0.04)	(0.07)	(0.00)	(0.04)	(0.03)	(0.04)	(0.07)		
	Basic and diluted EPS after Exceptional Items (₹)	0.10	0.02	(0.07)	0.02	(0.08)	0.12	0.02	(0.12)	0.03	(0.14)		



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, 2024 were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 04, 2024. 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 2021-22 & 2022-23. The Company has filed necessary response and/or appeal against the same. Management believes that these developments are unlikely to have a significant impact on the Company's financial position as of March 31, 2024, 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 and consolidated financial results for the quarter and year ended March 31, 2024, 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.
6. The Figures of March 31, 2024 and March 31, 2023 quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2024 and March 31, 2023 and the unaudited published year to date figures up to December 31, 2023 and December 31, 2022.
7. Exceptional item represents gain on sale of investment in subsidiary company and joint venture.
8. During the year the company has elected to exercise the options permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the taxation loss (Amendment) ordinance, 2019. Accordingly, the company has recognised provision for Income Tax.
9. 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

Place: Ahmedabad  
Date: May 04, 2024

DIN: 00092053



2. STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2024  
(All Amount in Rupees Lakhs, unless otherwise stated)

Particulars	Standalone		Consolidated	
	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Audited	Audited	Audited
<b>ASSETS</b>				
<b>NON-CURRENT ASSETS</b>				
(a) Property, Plant and Equipment	3,274.28	3,604.23	3,992.58	3,602.20
(b) Capital Work in Progress	-	-	-	-
(c) Intangible Assets	1,356.05	1,440.52	1,356.05	1,440.52
(d) Financial Assets:				
(i) Investments	976.39	671.58	676.39	345.65
(ii) Loans	341.20	-	-	-
(iii) Others	633.96	992.15	634.14	992.15
(e) Deferred Tax Assets (Net)	-	-	16.90	-
(f) Other Non Current Assets	163.70	322.55	163.70	322.54
<b>TOTAL NON CURRENT ASSETS</b>	<b>6,745.58</b>	<b>7,031.03</b>	<b>6,839.76</b>	<b>6,703.06</b>
<b>CURRENT ASSETS</b>				
(a) Inventories	2.96	17.87	25.63	44.87
(b) Financial Assets:				
(i) Trade Receivables	1,585.01	1,489.01	1,657.17	1,519.10
(ii) Investments	-	20.86	-	20.86
(iii) Cash and Cash Equivalents	10.39	18.28	18.37	20.94
(iv) Bank balances other than (iii) above	21.10	23.99	49.60	52.49
(v) Loans	500.30	526.34	507.98	696.32
(vi) Others	33.28	10.11	28.74	11.93
(c) Other Current Assets	911.44	1,632.34	1,021.54	1,643.76
(d) Current tax asset / liability, net	71.99	62.49	80.39	72.86
<b>TOTAL CURRENT ASSETS</b>	<b>3,136.47</b>	<b>3,801.29</b>	<b>3,389.42</b>	<b>4,083.13</b>
Asset held for sale	83.58	222.92	83.58	222.92
<b>TOTAL ASSETS</b>	<b>9,965.63</b>	<b>11,055.24</b>	<b>10,312.76</b>	<b>11,009.11</b>
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>				
(a) Equity Share Capital	1,911.11	1,911.11	1,911.11	1,911.11
(b) Other Equity	6,338.20	6,297.92	6,414.40	6,349.20
(c) Non controlling Interest	-	-	255.77	257.93
<b>TOTAL EQUITY</b>	<b>8,249.31</b>	<b>8,209.03</b>	<b>8,581.28</b>	<b>8,518.24</b>
<b>LIABILITIES</b>				
<b>NON-CURRENT LIABILITIES</b>				
(a) Financial Liabilities:				
(i) Borrowings	111.49	235.98	111.49	235.98
(ii) Lease Liability	483.77	562.86	483.77	562.86
(iii) Others	8.44	153.99	8.44	33.99
(b) Provisions	3.50	6.17	11.03	12.36
(c) Deferred Tax Liabilities (Net)	135.31	166.62	135.31	148.34
(d) Other Non Current Liabilities	-	1.05	-	1.05
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>742.51</b>	<b>1,126.67</b>	<b>750.04</b>	<b>994.58</b>
<b>CURRENT LIABILITIES</b>				
(a) Financial Liabilities:				
(i) Borrowings	646.26	816.12	646.26	816.12
(ii) Lease Liability	79.09	276.78	79.09	276.78
(iii) Trade Payables:				
1) Total O/s due from Micro & small enterprises	8.37	7.44	8.43	7.50
2) Total O/s due from other than Micro & small enterprises	190.31	506.69	194.61	281.86
(b) Provisions	15.73	11.18	17.07	11.39
(c) Other Current Liabilities	32.02	66.34	33.95	67.65
<b>TOTAL CURRENT LIABILITIES</b>	<b>971.78</b>	<b>1,684.55</b>	<b>979.41</b>	<b>1,461.30</b>
Liabilities for Asset held for sale	2.03	34.99	2.03	34.99
<b>TOTAL LIABILITIES</b>	<b>1,716.32</b>	<b>2,846.21</b>	<b>1,731.48</b>	<b>2,490.87</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>9,965.63</b>	<b>11,055.24</b>	<b>10,312.76</b>	<b>11,009.11</b>

By order of Board of Directors

Manoj B Vadodaria  
Managing Director  
DIN: 00092053



Place: Ahmedabad  
Date: May 04, 2024

3. CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024  
(All Amount in Rupees Lakhs, unless otherwise stated)

Particulars	Standalone		Consolidation	
	For the period ended on March 31, 2024	For the period ended on March 31, 2023	For the period ended on March 31, 2024	For the period ended on March 31, 2023
	Audited	Audited	Audited	Audited
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES</b>				
Profit/ (loss) Before Tax	(9.24)	(180.14)	(10.74)	(256.20)
Adjustments for:				
Depreciation and amortization	512.84	641.61	531.30	638.69
Interest and finance charges	216.43	276.17	229.04	276.30
Interest income	(51.39)	(51.04)	(63.77)	(51.04)
Provision for Doubtful Debt	40.00	133.00	42.50	133.00
(Gain)/Loss on fixed assets sold/ discarded (net)	(18.16)	40.49	(18.16)	60.82
Gain / (Loss) on Investment	(6.14)	(80.00)	(6.14)	(22.07)
Unrealised Gain on Mutual Fund	-	(0.42)	-	(0.42)
<b>Operating Profit before Working Capital Changes</b>	<b>684.34</b>	<b>779.67</b>	<b>704.03</b>	<b>779.08</b>
Adjustments for changes in working capital :				
(Increase)/decrease in trade receivables	(136.00)	82.28	(180.57)	67.71
(Increase)/decrease in inventories	14.91	(3.44)	19.25	92.64
(Increase)/decrease in advances and other assets	1,433.93	(655.35)	1,262.32	(448.81)
Increase/(decrease) in trade payables	(338.46)	(237.90)	(86.32)	57.82
Increase/(decrease) in provisions	2.82	(3.80)	5.02	2.77
Increase/(decrease) in other liabilities	(214.10)	364.11	(93.27)	(126.15)
<b>Cash Generated from Operations</b>	<b>1,447.44</b>	<b>325.57</b>	<b>1,630.46</b>	<b>425.06</b>
Income taxes paid / (Refund received)	55.39	31.27	(3.95)	(8.39)
<b>Net Cashflow from Operating Activities</b>	<b>1,392.05</b>	<b>294.30</b>	<b>1,634.41</b>	<b>433.45</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of fixed assets (Including ROU)	(115.76)	(577.74)	(854.55)	(584.78)
Sale of Fixed Assets	35.50	-	35.50	-
(Investment) / Sale in Joint Venture & Subsidiary	100.97	280.00	100.97	94.61
Investment in Fixed Deposits(with original maturity over 3 months)	2.89	(1.99)	2.89	(1.99)
Repayment / (Disbursement) of Loan	(315.15)	(28.37)	188.34	(2.45)
(Investment) / Sale of Mutual Fund & Other Securities	(373.00)	(118.80)	(373.00)	(118.80)
Interest received	51.39	51.04	63.03	51.04
<b>Net Cashflow from Investing Activities</b>	<b>(613.16)</b>	<b>(395.86)</b>	<b>(836.82)</b>	<b>(562.37)</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds / (Repayment) of Long term Borrowings	(124.48)	(33.02)	(124.48)	(33.02)
Proceeds / (Repayment) of Short term Borrowings	(169.86)	161.17	(169.86)	161.17
Lease Liabilities	(276.78)	263.72	(276.78)	263.72
Interest and finance charges	(215.66)	(276.17)	(229.04)	(276.30)
<b>Net Cashflow from Financing Activities</b>	<b>(786.78)</b>	<b>115.70</b>	<b>(800.16)</b>	<b>115.57</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<b>(7.89)</b>	<b>14.14</b>	<b>(2.57)</b>	<b>(13.35)</b>
<b>Cash and bank balances at the beginning of the year</b>	<b>18.28</b>	<b>4.14</b>	<b>20.94</b>	<b>34.29</b>
<b>Cash and bank balances at the end of the year</b>	<b>10.39</b>	<b>18.28</b>	<b>18.37</b>	<b>20.94</b>

NOTES:

- 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 Flows.
- 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

Manoj B Vadodaria  
Managing Director  
DIN: 00092053

By order of Board of Directors

Place: Ahmedabad  
Date: May 04, 2024



## Annexure A

## Statement of Standalone and Consolidated Audited Financial Results for the Quarter and year ended March 31, 2024

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

Particular	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	31/03/2024	31/12/2023	31/03/2023	31/03/2024	31/03/2023	31/03/2024	31/03/2023	31/03/2024
<b>1. Segment Revenue</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>	<b>Audited</b>
(a) Media and Allied Business	974.12	949.40	549.97	3,150.61	3,113.59	974.12	949.40	549.97
(b) Technology and Allied Business	280.86	96.29	202.37	791.05	732.23	329.65	97.79	190.02
<b>Revenue from Operations</b>	<b>1,254.98</b>	<b>1,045.69</b>	<b>752.34</b>	<b>3,941.66</b>	<b>3,845.82</b>	<b>1,303.77</b>	<b>1,047.19</b>	<b>739.99</b>
(a) Media and Allied Business	157.18	225.78	(62.29)	268.42	164.34	157.18	225.78	(62.29)
(b) Technology and Allied Business	119.58	(62.84)	0.48	121.58	119.26	129.81	(56.71)	(65.82)
<b>Total</b>	<b>276.76</b>	<b>162.94</b>	<b>(61.81)</b>	<b>390.00</b>	<b>283.60</b>	<b>286.99</b>	<b>169.07</b>	<b>(128.11)</b>
<b>Add</b>								
(a) Unallocated Interest Income	18.86	13.01	13.33	51.39	51.04	11.84	10.35	17.32
(b) Unallocated Finance Cost	(50.53)	(53.88)	(39.55)	(192.71)	(149.45)	(50.64)	(53.94)	(39.55)
(c) Unallocated income	52.28	102.30	191.47	232.97	243.56	51.50	101.56	204.01
(d) Unallocated expenditure	(101.23)	(81.10)	(231.72)	(376.37)	(419.01)	(101.23)	(81.10)	(231.72)
<b>Profit/(Loss) Before share of Profit/(Loss) of Associate and Tax</b>	<b>196.14</b>	<b>143.27</b>	<b>(128.28)</b>	<b>105.28</b>	<b>9.74</b>	<b>198.46</b>	<b>145.93</b>	<b>(178.05)</b>
Add: Share of Net Profit/(Loss) of associate								0.96
<b>Profit/(Loss) Before tax and exceptional item</b>	<b>196.14</b>	<b>143.27</b>	<b>(128.28)</b>	<b>105.28</b>	<b>9.74</b>	<b>198.46</b>	<b>145.93</b>	<b>(177.09)</b>
<b>3. Segment Assets</b>								
(a) Media and Allied Business	5,414.37	5,987.99	6,534.54	5,414.37	6,534.54	5,414.37	6,259.96	6,534.54
(b) Technology and Allied Business	384.78	267.79	434.51	384.78	434.51	1,198.07	1,074.44	489.57
<b>Total Segment Assets</b>	<b>5,799.15</b>	<b>6,255.78</b>	<b>6,969.05</b>	<b>5,799.15</b>	<b>6,969.05</b>	<b>6,612.44</b>	<b>7,334.40</b>	<b>7,024.11</b>
Add: Unallocated Assets	4,082.90	3,848.98	3,854.27	4,082.90	3,854.27	3,616.74	3,376.85	3,762.08
<b>Total Assets</b>	<b>9,882.05</b>	<b>10,104.76</b>	<b>10,823.32</b>	<b>9,882.05</b>	<b>10,823.32</b>	<b>10,229.18</b>	<b>10,711.25</b>	<b>10,786.19</b>
<b>4. Segment Liability</b>								
(a) Media and Allied Business	732.73	805.37	1,305.89	732.73	1,305.89	732.73	805.17	1,144.01
(b) Technology and Allied Business	77.59	120.45	355.52	77.59	355.52	92.74	469.27	10.75
<b>Total Segment liability</b>	<b>810.32</b>	<b>925.82</b>	<b>1,661.41</b>	<b>810.32</b>	<b>1,661.41</b>	<b>825.47</b>	<b>1,274.44</b>	<b>1,154.76</b>
Add: Unallocated liability	903.97	1,200.10	1,149.81	903.97	1,149.81	903.98	1,182.62	1,301.12
<b>Total Liability</b>	<b>1,714.29</b>	<b>2,125.92</b>	<b>2,811.22</b>	<b>1,714.29</b>	<b>2,811.22</b>	<b>1,729.45</b>	<b>2,457.06</b>	<b>2,455.88</b>

(₹ in Lakhs)



**Notes**

- (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. Statutory auditor has not carried out details verification of the same and relied upon the MIS reports provided by the management.
- (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-term 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 Discontinued Operations:**

Particulars	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	31/03/2024 Audited	31/12/2023 Unaudited	31/03/2023 Audited	31/03/2024 Audited	31/03/2024 Audited	31/12/2023 Unaudited	31/03/2023 Audited	31/03/2024 Audited
<b>1. Segment Revenue</b>								
(a) Segment Revenue (Net Sales/Income from operations)	-	-	-	-	-	-	-	-
(b) Segment Results (Profit/(Loss) before Interest & Tax)	(5.00)	(98.52)	(75.09)	(114.52)	(5.00)	(98.52)	(75.09)	(114.52)
(c) Segment Assets	83.58	96.74	222.92	222.92	83.58	96.74	222.92	222.92
(d) Segment Liabilities	2.03	13.19	34.99	34.99	2.03	13.19	34.99	34.99
				144.50				144.50
				(189.88)				(189.88)

(₹ in Lakhs)

