



SEC: JC: 277

November 14, 2022

Manager (Listing) National Stock Exchange of India Limited Exchange Plaza, 5th Floor, Plot No. C/1. G- Block, Bandra – Kurla Complex, Bandra (East), Mumbai - 400 051

SCRIP CODE: RPSGVENT

The Secretary **BSE** Limited Phiroze Jeejeebhoy Towers. Dalal Street. Mumbai - 400 001 SCRIP CODE: 542333

Dear Sir/Madam,

## Outcome of Board Meeting held on November 14, 2022

We write to inform you that pursuant to Regulations 30, 33 and any other applicable regulation(s) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, the Board of Directors of the Company, at its meeting held today i.e., November 14, 2022, inter alia, has considered, approved and took on record the Unaudited Financial Results (Standalone and Consolidated) of the Company, for the quarter and half-year ended September 30, 2022.

A copy of the said results along with the Limited Review Report issued by the Statutory Auditors' of the Company are enclosed herewith for your record.

The Meeting of the Board of Directors of the Company commenced at 11:15 A.M. and concluded at 11:45 A:M

Please acknowledge receipt of the same.

Yours faithfully,

For RPSG Ventures Limited

Sudip Kumar Ghosh **Company Secretary** 

ICSI Membership No. A18707

Encl: a/a

### **BATLIBOI, PUROHIT & DARBARI**

**Chartered Accountants** 

Phone :2248-3042 / 2248 8867 Fax No. : (033) 2243 5861 E-mail : batliboi\_ca@yahoo.com 7, WATERLOO STREET, 1st FLOOR KOLKATA - 700 069

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

# TO THE BOARD OF DIRECTORS OF RPSG VENTURES LIMITED (Formerly CESC Ventures Limited)

- 1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **RPSG Ventures Limited (Formerly CESC Ventures Limited)** ("the Company"), for the quarter and six months ended September 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

UROHIT

7.Waterloo Street,

Kolkata

700069

For BATLIBOI, PUROHIT & DARBARI
Chartered Accountants
(Firm's Registration No. 303086E)

Hemal Mehta Partner

Membership No. 063404

UDIN: 22063404 BCZOHF8231

Place: Kolkata

Date: November 14, 2022



RPSG Ventures Limited (formerly known as CESC Ventures Limited)

CIN: L74999WB2017PLC219318

Registered Office: CESC House, Chowringhee Square, Kolkata - 700 001

Email ID: rpsgventures@rpsg.in; Website: www.rpsgventuresltd.com

						(Rs.in crore Year ended	
		Three months ended			Six months ended		
Particulars	30,09,2022	30 06 2022	30,09,2021	30,09.2022	30,09,2021	31,03,2022	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
lanama finama arangkia	(1)	(2)	(3)	(4)	(5)	(6)	
Income from operations							
Revenue from operations	40,37	40.38	27,87	80,75	55.75	161,5	
Other income	3.43	2.42	0.08	5,85	0,16	135,2	
Total Income	43.80	42.80	27.95	86.60	55.91	296.7	
Expenses							
Employee benefits expense	11.81	9,43	9.18	21.24	15,26	27,6	
Finance Cost	4.34	3,76	=	8,10	**	3,5	
Depreciation & Amortisation Expense	0.54	0.54	0.24	1.08	0.44	1.1	
Other expenses	15.66	16.46	9,73	32,12	17.36	66,5	
Total expenses	32.35	30.19	19.15	62.54	33.06	98.9	
Profit before tax	11.45	12.61	8.80	24.06	22.85	197.8	
Tax Expenses :-							
Current Tax	3.87	5,04	2,29	8.91	5.58	54,9	
Deferred Tax expense/(credit)  Total tax expense	1.15 5.02	(0,43) 4.61	(0.05) 2.24	0.72 9.63	0.18	(1.8	
Profit for the period					5.76	53.1	
Profit for the period	6.43	8.00	6.56	14.43	17.09	144.6	
Other comprehensive income Items that will not be reclassified to profit or loss (net of taxes)							
Remeasurement of defined benefit plan	0.28	(0,03)		0.25	(0.05)	(0,1	
Gain on fair valuation of investment	0.59	1.82	) A	2,41	(0.03)	14.2	
Other Comprehensive Income for the period	0.87	1.79	2	2.66	(0.05)	14.1	
Total Comprehensive Income for the period	7.30	9.79	6.56	17.09	17.04	158.7	
Paid-up Equity Share Capital	29.51	26.64	26.51	29,51	26,51	26.6	
( Face value of Rs. 10 each )	**	7.50		-10	12.4		
Other Equity as per latest audited Balance Sheet	1 1					2,179.6	
Earnings Per Share (EPS) ( Rs.)	1 1						
( Face Value of Rs. 10 each)							
Basic	2.30 *	3.00 *	2.48 *	5.28 *	6.45 *	54.5	
Diluted	2.18 *	2.71 *	2.48 *	4.89 *	6.45 *	54.0	
not annualised							



#### Notes to financial results

#### 1 Statement of Assets and Lightlities

PARTICULARS    10.09.2022   31.03.2022     10.09.2022   31.03.2022     10.09.2022   31.03.2022     10.09.2022   31.03.2022     10.09.2022   31.03.2022     10.09.2022   31.03.2022     10.09.2023   31.03.2022     10.09.2023   31.03.2022     10.09.2023   31.03.2022     10.09.2023   31.03.2022     10.09.2023   31.03.2023     10.09.2023   31			(Rs.in crore
ASSETS	PARTICULARS	As at 30.09.2022	As at 31.03.2022
Non-current Assets		Unaudited	Audited
Non-current Assets	ACCETO		
Property   Plant and Equipment   16.00   16.00   3.5   0.00   0.00			
Right of use Assets   20.86   3.0.	Property, Plant and Equipment	16,09	18.7
International Assets	Capital work-in-progress	0.35	0,3
	Right of use Assets	29.86	30.
	nlangible assets	0.87	1,0
	Financial Assets		
	(i)Investments	2,207,38	2.202.0
	(ii) Loans		
Deferred Tax Assets (Net)   2,26	er.		
Total		100	200
Current assets			2 200
Financial Assels (i) Investments (ii) Trade receivables (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (iv) Loans (iv) Quark (iv) Others (iv) Other Settle S		2,341.95	2,360.
(ii) Irrade receivables	Current assets		
Common	Financial Assets		
Cash and cash equivalents   87.29   61.	(i) Investments	121	27,1
	(ii) Trade receivables	45.20	0,:
Vi Coles   0.12   0.0     Vi Others   2.11   2.2     Other current Assets   3.44   4.4     Fotal   138.19   96.     Fotal   2,460.14   2,467.     Equity And Liabilities   2.9.51   2.6     (i) Other Equity Instruments   2.9.51   2.6     (ii) Other Equity Instruments   2.179.     (iii) Other Equity   2,196.75   2,179.     Fotal   2,258.26   2,209.     JABILITIES	(iii) Cash and cash equivalents	87 29	61.5
Vi Coles   0.12   0.0     Vi Others   2.11   2.2     Other current Assets   3.44   4.4     Fotal   138.19   96.     Fotal   2,460.14   2,467.     Equity And Liabilities   2.9.51   2.6     (i) Other Equity Instruments   2.9.51   2.6     (ii) Other Equity Instruments   2.179.     (iii) Other Equity   2,196.75   2,179.     Fotal   2,258.26   2,209.     JABILITIES	(iv) Bank balances other than (iii) above	0.03	0.0
Vivi   Others   2.11   2.2		1.0	0.:
Solution   136.19   96.19   96.19   9			
TOTAL ASSETS			
Country And Liabilities   Country And Liab			
EQUITY AND LIABILITIES Equity (i) Equity Share capital 29.51 26. (ii) Other Equity Instruments 2,196.75 2,179.  Fotal 2,196.75 2,179.  Fotal 2,226.28 2,209.  LIABILITIES Non-current Liabilities Financial Liabilities (i) Borrowing 83.00 83. Provisions 11.50 11. Other non-current liabilities (ii) Other Equity 3,226.28 3,209.  And the standard of the			
Description   Part	TOTAL ASSETS	2,480.14	2,467.8
29,51   26,   26	EQUITY AND LIABILITIES		
10 Other Equity Instruments   2,196.75   2,179.     17 Other Equity   2,196.75   2,179.     18 Other Equity   2,26.28   2,209.     18 Other Equity   2,226.28   2,209.     19 Other Instrument Liabilities   3,80   83.     10 Other Instrument Liabilities   3,80   4.     10 Other Instrument Liabilities   3,82   4.     10 Other Instrument Liabilities   3,84   6.     10 Other Instrument Liabilities   3,84   135.     10 Other Instrument Liabilities   7,16   2.     10 Other Instrument Liabilities   7,16   2.     10 Other Instrument Liabilities   7,16   2.     10 Other Current Liabilities   7,16   2.     10 Other Current Liabilities   7,16   2.     10 Other Current Liabilities   7,16   2.     11 Other Current Liabilities   7,16   2.     12 Other Current Liabilities   7,16   2.     13 Other Current Liabilities   7,16   2.     14 Other Current Liabilities   7,16   2.     15 Other Current Liabilities   7,16   2.     16 Other Current Liabilities   7,16   2.     17 Other Current Liabilities   7,16   2.     18 Other Curre		20.54	00.4
In the Equity   2,196.75   2,179.   2		29.51	
Color		2 100 75	
A	in) Outer Equity	2,190.75	2,179,
Non-current Liabilities	Total Total	2,226.26	2,209.1
Part	LIABILITIES		
Borrowing	Von-current Liabilities		
Provisions 11.50 11. Deferred Tax liabilities - 1. Deferred Tax liabilities 3.62 4.    Total 76.12 100.   Total 76.12 100.   Current Liabilities   2.   In a contract   In a c			
Deferred Tax liabilities	· -		
Content   Cont		200	
Total		186	
Current Liabilities			
Financial Llabilities	lotal	78.12	100.
iii) Trade Payables	Current Liabilities Financial Liabilities		
(a) Total outstanding dues to Micro Enterprises & Small Enterprises         0,04         0,	i) Borrowing	21,25	
(b) Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises         8.44         6.           (iii) Other financial liabilities         135.43         135.           Other current liabilities         7.16         2.           Provisions         1.99         2.           Current Tax Liabilities - Net         1.45         0.	ii) Trade Payables		
(b) Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises         8.44         6.           (iii) Other financial liabilities         135.43         135.           Other current liabilities         7.16         2.           Provisions         1,99         2.           Current Tax Liabilities - Net         1,45         0.	(a) Total outstanding dues to Micro Enterprises & Small Enterprises	0.04	0,0
(iii) Other financial liabilities     135.43     135.       Other current liabilities     7,16     2.       Provisions     1,99     2.       Current Tax Liabilities - Net     1,45     0.	(b) Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises		6.
Other current liabilities         7,16         2           Provisions         1,99         2           Current Tax Liabilities - Net         1,45         0			
Provisions 1,99 2, Current Tax Liabilities - Net 1,45 0.			
Current Tax Liabilities - Net 1,45 0.		55.75	
		21	
	AMI S		147.

- 2 The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meetings held on 14th November 2022. The Statutory Auditors of the Company have carried out a limited review of the said results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- During the quarter, the Company has acquired 51 % shareholding in the share capital of RPSG Sports Venture Private Limited ("RSVPL"). RSVPL was incorporated on February 09, 2021, for promoting, fostering, developing, and supporting organisations designed in any way to promote, foster develop, and support any game/ sports, including playing the game/ sports promotion of sports.
- 4 RPSG Sports Ventures Pvt Ltd., a subsidiary of the Company, has formed an overseas subsidiary company RPSG Sports South Africa (Pty) Ltd in South Africa during the quarter to carry out its sports venture in South Africa
- 5 The Company has only one business segment, i.e., information technology and allied services and does not operate in any other reportable segment as per Ind AS 108 -"Operating Segments".
- 6 Figures for the previous periods have been regrouped/reclassified wherever necessary to conform to the current period's classification.

PUROHIT &

7.Waterloo

treet,

Kolkata 100000 270red Accoun

BAT

7 Statement of Cash Flow is attached as Annexure-I

TOTAL EQUITY AND LIABILITIES

Rajcev Ramesh Chante Khandelwai Whole-time Director

2,480.14

2,457.59

DIN: 08763979

Dated : 14th November 2022

Annexure-I

## Cash flow Statement for the six months ended 30th September 2022

(Rs in Crore)

_			(Rs in Crore)
		For the six months	For the six months
	Particulars	ended 30th	ended 30th
	i discussion o	September 2022	September 2021
		(Unaudited)	(Unaudited)
Α.	Cash flow from Operating Activities		
۸.	Profit before Taxation	24.06	22.85
	Adjustments for :	24.06	22.85
		(0.00)	
	Gain on sale/fair value of current investments (net)	(0.88)	(95)
	Interest Income	(4.40)	D€1
	Other Miscellaneous Income	(0.49)	(0.16)
	Depreciation and Amortisation expense	1.08	0.44
	Impairment of Investment in a subsidiary companmy	14.55	(#)
	Finance Cost	8.10	1741
	Operating Profit before Working Capital Change	42.02	23.13
	Adjustments for change in:		
	Trade and other receivables	(43.53)	(2.40)
	Other payables	6.54	23.33
	Cash Generated from Operations	5.03	44.06
	Income Tax paid (net of refund)	(12,51)	(5.04)
	Net cash flow from/(used in) Operating Activities	(7.48)	39.02
В.	Cash flow from Investing Activities		
	Purchase of property, plant and equipment. RoU Assets and Intangible Assets (including CWIP)	(0.05)	(1.28)
	Sale/(purchase) of Current/Non-current Investments (net)	51.54	II E
	Loan given to a joint venture cmpany	(1,00)	0.00
	Interest received	5.26	196
	Investment in Subsidiaries and Joint Ventures including Share Application	(14.67)	(57.72)
	Net cash flow from/(used in) Investing Activities	41.08	(59.00)
C.	Cash flow from Financing Activities		
	Finance Cost paid	(7.82)	7 <u>2</u> 2
	Net Cash flow from/(used in) Financing Activities	(7.82)	
	Net Increase / (Decrease) in cash and cash equivalents	25.78	(19.98)
	Not increase / (Decrease) in cash and cash equivalents	25.76	(19.90)
	Cash and Cash equivalents - Opening Balance	61.51	20.76
	Cash and Cash equivalents - Closing Balance	87.29	0.78
	Cash and Cash equivalents comprise:		
	Balances with Bank in current account	40.53	0.78
	Bank Deposits with original maturity upto 3 months	46.76	0.70
		87.29	0.78



## **BATLIBOI, PUROHIT & DARBARI**

**Chartered Accountants** 

Phone :2248-3042 / 2248 8867 Fax No. : (033) 2243 5861 E-mail : batliboi\_ca@yahoo.com

7, WATERLOO STREET, 1st FLOOR KOLKATA - 700 069

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

# TO THE BOARD OF DIRECTORS OF RPSG VENTURES LIMITED (Formerly CESC Ventures Limited)

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **RPSG VENTURES LIMITED** (Formerly CESC Ventures Limited) ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its associate and joint ventures for the quarter and six months ended September 30, 2022 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of the following entities:

	Name of Subsidiaries, Associate and Joint Ventures
1	Quest Properties India Limited.
2	Metromark Green Commodities Private Limited.
3	Guiltfree Industries Limited
4	Apricot Foods Private Limited
5	Bowlopedia Restaurants India Limited
6	Herbolab India Private Limited
7	Firstsource Solutions Limited
8	Firstsource Group USA, Inc.
9	Firstsource Solutions UK Limited
10	Firstsource Solutions S.A.
11	Firstsource Advantage LLC
12	Firstsource Business Process Services, LLC
13	Firstsource Health Plans and Healthcare Services LLC (Formerly Firstsource Transactions Services LLC)
14	Firstsource Process Management Services Limited
15	Firstsource BPO Ireland Limited
16	Firstsource-Dialog Solutions (Private). Limited
17	One Advantage LLC,
18	MedAssit Holding LLC
19	Firstsource Solutions USA LLC
20	Sourcepoint, Inc.
21	Sourcepoint Fulfillment Services, Inc.
22	PatientMatters, LLC
23	Kramer Technologies, LLC
24	Medical Advocacy Services for Healthcare, Inc.
25	Firstsource Employee Benefit Trust
26	The Stonehill Group, Inc.
27	American Recovery Services Inc.
28	Firstsource Solutions México, S. de R.L. de C.V
29	APA Services Private Limited
30	Rubberwood Sports Private Limited
31	Kolkata Games and Sports Private Limited
32	ATK Mohun Bagan Private Limited
33	Aakil Nirmal LLP
34	RP-SG Unique Advisory LLP
35	RPSG Sports Private Limited
36	RPSG Sports Ventures Private Limited (acquired on 30 Aug 2022)
37	RPSG Sports South Africa (Pty) LTD. (incorporated on 14 Sept 2022)
	Joint Ventures
38	RP-SG Ventures Advisory LLP
39	RP-SG Ventures Fund I
33	Associate
	Nanobi Data and Analytics Private Limited

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. We did not review the interim financial information of 6 subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflect total assets of Rs. 6416.89 crores as at September 30, 2022, total revenues of Rs. 1594.33 crore and Rs. 3128.44 crores for the guarter and six months ended September 30, 2022 respectively, total net profit after tax of Rs. 123.04 crore and Rs. 207.79 crores for the guarter and six months ended September 30, 2022 respectively and total comprehensive income of Rs. 176.89 crore and Rs. 332.52 crores for the quarter and six months ended September 30, 2022 respectively and net cash inflows of Rs. 63.69 crore for the six months ended September 30, 2022, as considered in the Statement. The consolidated unaudited financial results also include the Group's share of Profit after tax of Rs. 52.08 crore and Rs. 50.70 crore for the quarter and six months ended September 30, 2022 respectively and total comprehensive income of Rs. 52.08 crore and Rs. 50.70 crore for the guarter and six months ended September 30, 2022 respectively, as considered in the Statement, in respect of 2 joint ventures, whose interim financial information results have not been reviewed by us. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters.

7. The consolidated unaudited financial results include the interim financial information of 2 subsidiaries which have not been reviewed by their auditors, whose interim financial information reflects total assets of Rs. 0.03 crore as at September 30, 2022, total revenue of Rs. NIL crore and Rs. NIL crore for the quarter and six months ended September 30, 2022 respectively, total loss after tax of Rs. NIL crore and Rs. NIL crore for the quarter and six month ended September 30, 2022 respectively and total comprehensive loss of Rs. NIL crore and Rs. NIL crore for the quarter and six months ended September 30, 2022 respectively and net cash flows of Rs. NIL crore for the six months ended September 30, 2022, as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

Chartered Accountants

Our Conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management

For BATLIBOI, PUROHIT & DARBARI Chartered Accountants

(Firm's Registration No.303086E)

Hemal Mehta

Partner

Membership No. 063404

UDIN: 22063404BCZ PVE1806

Place: Kolkata

Date: November 14, 2022





RPSG Ventures Limited
(formerly known as CESC Ventures Limited)
CIN: L74999WB2017PLC219318
Registered Office: CESC House, Chowringhee Square, Kolkata - 700 001
Email ID: rpsgventures@rpsg in; Website: www.rpsgventuresltd.com

### Statement of Consolidated Unaudited Financial Results for the Quarter and Six Months ended 30 September 2022

	7.	roo morths c-	lod	Ç1	lin andiad	(Rs.in crore
	30.09.2022	ree months end			hs ended	Year ended
Particulars Particulars	(Unaudited)	30.06.2022 (Unaudited)	30 09 2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31 03 2022 (Audited)
	(1)	(2)				
Innome from according	1 (1)	12/	(3)	(4)	(5)	(6)
Income from operations						
Revenue from operations	1,701.60	1,952,78	1,599_39	3,654,38	3,210,36	6,670.0
Other income (net)	55 09	10,28	9,97	65,37	11,26	15,3
Total Income	1,756.69	1,963.06	1,609.36	3,719.75	3,221.62	6,685.4
Expenses						
Cost of materials consumed	87.44	79,47	71,55	166,91	124,53	263.3
Changes in inventories of finished goods, stock-in-trade and work-in-progress	1.22	(1.57)	(1.03)	(0.35)	(0, 16)	2,1
Employee benefits expense	988.03	992,01	1,004.08	1,980.04	2,053,92	4,063.7
Finance costs	140.03	127,62	29.87	267.65	57,71	209.3
Depreciation and amortisation expense	25	0.			100	
	76.62	75.44	70 24	152,06	139,17	291.3
Other expenses	473.21	592,43	324_10	1,065,64	615,44	1,455.7
Total expenses	1,766.55	1,865.40	1,498.81	3,631.95	2,990.61	6,285.5
rofit/(Loss) before tax and share in net Profit/(loss) of joint ventures and associate	(9.86)	97.66	110.55	87.80	231.01	399.8
thare in net profit/(loss) of joint ventures and associate	52.08	(1.38)	(1.45)	50 70	(2.65)	108.6
rofit before tax	42.22	96.28	109,10	138.50	228.36	508.4
Tax Expenses :-						300.1
Current Tax	19.81	18,53	20.67	38,34	46,43	130.1
Deferred Tax (Credit)	12 46	7.09	13,66	19,55	21,51	39.7
Total tax expense	32.27	25.62	34,33	57.89	67.94	169.9
Profit for the period	9.95	70.66	74.77	80.61	160.42	338.5
Other comprehensive income						
Items that will not be reclassified to profit or loss (net of tax)						
Remeasurement of defined benefit plan Gain on Fair Valuation of Investment	0.40	0.09	0.09	0.49	0.17	2.4
	0,59	1,82		2,41		14.2
Items that will be reclassified to profit or loss (net of tax)  Net changes in fair valuation of cash flow hedge	(14.01)	(12.35)	17.41	(26,36)	16,35	11.7
Exchange difference on transition of foreign operations	67.87	83.23	(1.45)	151.10	28,17	67.4
Other Comprehensive Income for the period	54.85	72.79	16.05	127.64	44.69	95.8
Total Comprehensive Income for the period	64.80	143.45	90.82	208.25	205.11	434.4
rofit attributable to	-	140.40	00.02	200.20	200.11	404.4
wners of the equity	(0.55)	0.15	12 87	(0_40)	38.13	131.3
on-controlling interest	10,50	70.51	61,90	81,01	122,29	207.1
ther Comprehensive Income attributable to						
wners of the equity	29,88	39,96	8,64	69.84	24.05	58 4
on-controlling interest	24.97	32.83	7.41	57.80	20.64	37,4
otal Comprehensive Income attributable to						
wners of the equity	29.33	40.11	21.51	69,44	62 18	189_7
on-controlling interest	35.47	103.34	69.31	138.81	142.93	244.6
Paid-up Equity Share Capital	29.51	26.64	26.51	29.51	20.54	00.0
(Face value of Rs. 10 each)	29,31	20.04	20.51	29.51	26.51	26.6
Other Equity as per latest audited Balance Sheet						2,496.9
Earnings Per Share (EPS) ( Rs.) -	1 1					
(Face Value of Rs. 10 each)	1 1					
Basic - Profit attributable to owners of the equity	(0.20) *	0,06 *	4,85 *	(0,15) *	14.38 *	49,55
Diluted - Profit attributable to owners of the equity	(0.20) *	0.05 *	4.85 *	(0.15) *	14.38 *	49.11

<sup>\*</sup> not annualised



#### Notes :

Particulars	Segment information; The Company has four business segments - Process Outsourcing, FMCG, Property and 9						-
Particulars	The company has real business sagnifing - Process Cutstanting, Fraces, Property and	C. P. C.	ree months end	ed I	Six monti	hs ended	
Part	Po. 41 .						
Segment Revenue	Particulars	(Unaudited)	(Unaudited)	(Unaudited)			
Segment Revenue		(1)					
FMCG 124.77 108.00 100.42 232.71 173.28 365.48 Property 33.13 31.14 25.11 64.27 40.34 103.91 Sports 15.41 304.94 17.77 319.55 27.97 118.66 Total 1,701.85 1,956.42 1,959.78 3,858.27 3,210.76 6,870.60 (0.22) Nist Segment Revenue (0.22) (3.64) (0.39) (0.39) (0.52) Nist Segment Revenue 1,701.60 1,952.78 1,559.39 3,854.38 3,210.36 6,870.60 Segment Revenue 1,701.60 1,952.78 1,559.39 3,854.39 3,210.36 6,870.60 Segment Revenue 1,701.60 1,952.78 1,559.39 3,854.38 3,210.36 6,870.60 Segment Revenue 1,701.60 1,952.78 1,559.39 3,854.38 3,210.36 6,870.60 Segment Revenue 1,701.60 1,952.78 1,559.39 3,854.39 3,210.36 6,870.60 Segment Revenue 1,701.60 1,952.79 1,101.60 Segment Revenue 1,701.60 1,952.70 1,701.60 1,952.70 1,701.70 1,952.70 1,953.41 1,952.70 1,952.70 1,952.70 1,952.70 1,952.70 1,952.70 1,952.70 1,952.70 1,952.70 1,952.70 1,952.70 1,952.70 1,952.70 1,952.70 1,952.70 1,953.70 1,953.70 1,953.70 1,952.70 1,95	Segment Revenue						
Property 33.13 31.14 25.11 64.27 40.34 103.81 Sports 15.41 304.54 17.77 319.95 27.97 118.66 Total 1.701.85 1,854.28 1,859.76 3,268.27 3,210.75 8,670.60 Less linler Segment Revenue (0.25) (3.64) (0.39) (3.89) (0.39) (0.25) (3.64) (0.39) (3.89) (0.39) (0.52) (3.64) (0.39) (3.89) (0.39) (0.52) (3.64) (0.39) (3.89) (0.39) (0.52) (3.64) (0.39) (3.68) (0.39) (0.39) (0.52) (3.64) (0.39) (3.68) (0.39) (0.39) (0.52) (3.64) (0.39) (3.68) (0.39) (0.39) (0.52) (3.64) (0.39) (3.68) (0.39) (0.39) (0.52) (3.64) (0.39) (3.68) (0.39) (0.39) (0.52) (3.64) (0.39) (0.52) (3.64) (0.39) (0.52) (3.64) (0.39) (0.52) (3.64) (0.39) (0.39) (0.52) (3.64) (0.39) (0.52) (0.5	Process Outscourcing	1,528,60	1,512.74	1,456,48	3,041.34	2,969,16	6,082.65
Sports   15.41   304.54   17.77   319.55   27.97   118.68	FMCG	124.71	108.00	100,42	232.71	173.28	365,48
Total	Property	33,13	31.14	25 11	64.27	40.34	103.81
Lesi Inter Segment Revenue 1,025 (3.84) (0.39) (3.89) (0.39) (0.52) (0.52) (1.701.60 1,952.78 1,599.39 3,854.38 3,210.36 6,670.08 Segment Result before Tax & Finance cost Process Cutscourcing 196.55 144.62 188.93 341.17 382.83 787.34 FMCG (77.18) (90.82) (84.99) (168.00) (111.07) (234.76) (234.76) Property 168.88 15.71 17.76 32.59 20.15 50.77 Sports (6.09) 155.77 (1.28) 149.69 (3.19) 5.81 Less: Finance Cost 130.17 225.28 144.042 355.45 288.72 689.16 Less: Finance Cost 130.17 225.28 144.042 355.45 288.72 698.16 Less: Finance Cost 140.03 127.62 29.87 267.65 57.71 209.32 Profit/(Loss) before tax and share in net Profit/(loss) of joint ventures and associate (9.86) 97.66 110.55 87.80 231.01 399.84 Add/(Less): Share in net profit/(loss) of joint ventures and associate 52.08 (1.38) (1.45) 50.70 (2.65) 108.63 Profit before Tax   Segment Assets Process Outscourcing 5.528.78 5,544.89 4,664.25 5,528.78 4,664.25 506.64 501.44 Sports Sports 5.524.70 5,387.62 24.11 5,247.05 24.11 5,291.70 Unallocable 5.247.05 5,387.62 24.11 5,247.05 24.11 5,291.70 Unallocable 5.247.05 5,387.62 24.11 5,247.05 24.11 5,291.70 Unallocable 12,824.43 12,983.10 1,824.43 12,983.10 1,844.31 1,610.45 1,384.41 1,60.45 FMCG 164.66 177.69 141.67 1,779.90 1,384.41 1,610.45 1,384.41 1,726.55 FMCG 164.66 177.69 141.67 1,779.90 1,384.41 1,610.45 1,384.41 1,726.55 FMCG 164.66 177.69 141.47 164.66 141.37 148.69 Property 270.90 206.21 194.36 270.90 194.36 197.52 Sports 4,682.72 4,684.27 1,710 4,652.72 1,710 4,559.90 Property 270.90 206.21 194.36 270.90 194.36 197.52 Sports 4,682.72 4,684.27 1,710 4,652.72 1,710 4,559.90 Unallocable 1,944.68 2,076.01 1,181.68 1,181.68 1,181.68 1,181.68 2,082.82 Unallocable 1,944.68 2,076.01 1,181.68 1,181.68 1,181.68 2,082.82 Unallocable 1,944.68 2,076.01 1,181.68 1,181.68 1,181.68 1,181.68 2,082.82 Unallocable 1,944.68 2,076.01 1,181.68 1,181.68 1,181.68 2,082.82 Unallocable 1,944.68 2,776.01 1,181.68 1,181.68 1,181.68 2,082.82 Unallocable 1,944.68 2,776.01 1,181.68 1,181.68 1,181.68 2,082.82 Unallocable 1,944.68 2,776.01 1,18	Sports	15.41	304.54	17.77	319.95	27.97	118.66
Net Segment Revenue 1,701.60 1,952.76 1,959.39 3,654.38 3,210.36 6,670.08 Segment Result before Tax & Finance cost	Total	1,701.85	1,956.42	1,599.76	3,658.27	3,210.75	6,670.60
Nat Sagment Ravenue   1,701.60   1,952.76   1,599.39   3,654.38   3,210.36   6,670.06     Sagment Result before Tax & Finance cost   196.55   144.62   186.93   341.17   382.83   787.34     FMCG   (77.18)   (90.82)   (64.99)   (168.00)   (111.07)   (224.76)     Property   16.88   15.71   17.76   32.59   20.15   50.77     Sports   (6.09)   155.77   (1.29)   149.69   (3.19)   5.81     Total   130.17   225.28   140.42   335.45   288.72   689.16     Less: Finance Cost   140.03   127.62   29.87   267.65   57.71   299.32     Profit/(Loss) before tax and share in net Profit/(loss) of joint ventures and associate   (9.86)   97.66   110.55   87.80   231.01   399.84     Add/(Loss): Share in net profit/(loss) of joint ventures and associate   52.08   (1.30)   (1.45)   50.70   (2.65)   108.63     Profit before Tax   22.29   26.28   109.10   138.50   228.36   508.47     Sagment Assets   Process Outscourcing   5,528.78   5,544.89   4,684.25   5,528.78   4,684.25   5,545.40     FMCG   776.92   859.38   741.46   776.92   741.46   841.56     Property   557.52   506.10   505.64   567.52   505.64   501.44     Sports   5,247.05   5,387.62   24.11   5,247.05   24.11   5,291.70     Unallocable   704.16   655.11   506.93   704.16   506.93   621.28     Process Outscourcing   1,610.45   1,727.90   1,384.41   1,610.45   1,384.41   1,728.55     FMCG   164.66   177.69   141.37   164.66   141.37   148.69     Property   270.90   206.21   194.36   272.09   194.36   197.52     Sogment Liabilities   12,824.43   1,935.10   1,446   1,416   1,	Less Inter Segment Revenue	(0,25)	(3.64)	(0.39)	(3.89)	(0.39)	(0.52)
Process Outscourcing	Net Segment Revenue	1,701.60		1,599.39	3,654.38		
FMCG (77.18) (99.82) (64.99) (168.00) (111.07) (234.76) Property 16.88 15.71 17.76 32.59 20.15 50.77 Sports (6.08) 155.77 (1.28) 149.69 (3.19) 5.81 10.00 10	Segment Result before Tax & Finance cost				, i		.,
Property	Process Outscourcing	196,55	144.62	188.93	341,17	382.83	787.34
Property Sports   16,88   15.71   17.76   32.59   20.15   50.77   Sports   (6.08)   155.77   (1.28)   149.68   (3.19)   5.81   (6.08)   155.77   (1.28)   149.68   (3.19)   6.81   149.68   (3.19)   5.81   149.68   (3.19)   5.81   149.68   155.77   (1.28)   149.68   149.68   155.77   (1.28)   149.68   149.68   155.77   120.932   149.03   127.62   29.87   267.65   57.71   209.32   140.03   127.62   29.87   267.65   57.71   209.32   140.01   10.55   10.55   10.83   10.15   10.55   10.83   10.15   10.83   10.15   10.83   10.15   10.83   10	FMCG	(77,18)	(90.82)	(64.99)	(168.00)	(111.07)	(234.76)
Sports   16.08   155.77   (1.28   149.69   (3.19)   5.81     Total   130.17   225.28   140.42   355.45   288.72   809.18     Less: Finance Cost   140.03   127.62   29.87   267.65   57.71   209.32     Profit/(Loss) before lax and share in net Profit/(loss) of joint ventures and associate   (9.86)   97.66   110.55   87.80   231.01   399.84     Add/(Less): Share in net profit/(loss) of joint ventures and associate   52.08   (1.39)   (1.45)   50.70   (2.65)   108.63     Profit before Tax   42.22   96.28   109.10   138.50   228.36   508.47     Process Outscourcing   5.528.78   5.544.89   4.664.25   5.528.78   4.664.25   5.545.40     FMCG   776.92   859.38   741.46   776.92   741.46   841.56     Property   567.52   506.10   505.64   567.52   505.64   501.44     Sports   5.247.05   5.387.62   24.11   5.247.05   24.11   5.247.05     Unallocable   704.16   655.11   506.93   704.16   506.93   621.28     Segment Liabilities   12,824.43   12,933.10   6,442.39   12,824.43   6,442.39   12,801.38     Process Outscourcing   1,610.45   1,727.90   1,384.41   1,610.45   1,384.41   1,726.55     FMCG   164.66   177.69   141.37   164.66   141.37   146.69     Property   272.09   206.21   194.36   272.09   194.36   141.55   2.092.82     Unallocable   1,914.68   2,076.01   1,181.56   1,914.68   1,181.56   2,092.82	Property	16,88	15 71	17.76	32.59	20.15	
Total   130.17   225.28   140.42   355.45   288.72   609.18   140.03   127.62   29.67   267.65   57.71   209.32   209.07   209.07   209.03   209.08   209.	Sports	(6.08)	155.77	(1.28)	149.69	(3,19)	
Profit/(Loss) before tax and share in net Profit/(loss) of joint ventures and associate  (9.88) 97.66 110.55 87.80 231.01 399.84 Add/(Less): Share in net profit/(loss) of joint ventures and associate  52.08 (1.38) (1.45) 50.70 (2.65) 108.63 Profit before Tax 42.22 96.28 109.10 138.50 228.36 508.47    Process Outscourcing 5.528.78 5.544.89 4.664.25 5.528.78 4.664.25 5.545.40   FMCG 776.92 859.38 741.46 776.92 741.46 841.56   Property 567.52 506.10 505.64 567.52 505.64 501.44   Sports 5.247.05 5.387.62 24.11 5.247.05 24.11 5.291.70   Unallocable 704.16 655.11 506.93 704.16 506.93 621.28    Segment Liabilities   12,824.43 12,953.10 6,442.39 12,824.43 6,442.39 12,801.38   Segment Liabilities   16,10.45 1,727.90 1,384.41 1,610.45 1,384.41 1,726.55     FMCG 164.66 177.69 141.37 164.66 141.37 148.69     Property 27.09 206.21 194.36 272.09 194.36 197.52     Sports 4,682.72 4,614.37 17.10 4,682.72 17.10 4,682.72 17.10 4,652.72 17.1	Total	130.17	225.28		355.45		609.16
Add/(Less): Share in net profit/(loss) of joint ventures and associate	Less: Finance Cost	140,03	127.62	29.87	267.65	57,71	209.32
Profit before Tax	Profit/(Loss) before tax and share in net Profit/(loss) of joint ventures and associate	(9.86)	97.66	110.55	87.80	231.01	399.84
Profit before Tax	Add/(Less): Share in net profit/(loss) of joint ventures and associate		(1.38)				
Segment Assets         Frocess Outscourcing         5,528.78         5,544.89         4,664.25         5,528.78         4,664.25         5,545.40           FMCG         776.92         859.38         741.46         776.92         741.46         841.56           Property         567.52         506.10         505.64         567.52         505.64         501.44           Sports         5,247.05         5,387.62         24.11         5,247.05         24.11         5,247.05         24.11         5,247.05         24.11         5,247.05         24.11         5,247.05         24.11         5,247.05         24.11         5,06.93         621.28           Unallocable         704.16         655.11         506.93         704.16         506.93         621.28           Segment Liabilities         12,824.43         12,953.10         6,442.39         12,824.43         6,442.39         12,801.38           Process Outscourcing         1,610.45         1,727.90         1,384.41         1,610.45         1,384.41         1,726.55           FMCG         164.66         177.69         141.37         164.66         141.37         148.69           Property         272.09         206.21         194.36         272.09         194.36	Profit before Tax	42.22	96.28		138,50		508.47
Process Outscourcing         5,528.78         5,544.89         4,664.25         5,528.78         4,664.25         5,545.40           FMCG         776.92         859.38         741.46         776.92         741.46         841.56           Property         567.52         506.10         505.64         567.52         505.64         507.52         505.64         507.44         Sports         5,247.05         5,387.62         24.11         5,247.05         24.11         5,247.05         24.11         5,247.05         24.11         5,247.05         24.11         5,247.05         24.11         5,247.05         24.11         5,287.05         24.11         5,247.05         24.11 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>₩.</td>							₩.
FMCG 776.92 859.38 741.46 776.92 741.46 841.56 Property 567.52 508.10 505.64 567.52 505.64 501.44 Sports 5.247.05 5.387.62 24.11 5.247.05 24.11 5.291.70 Unallocable 704.16 655.11 506.93 704.16 506.93 621.28 12,824.43 12,853.10 6,442.39 12,824.43 6,442.39 12,801.38 Segment Liabilities Process Outscourcing 1,610.45 1,727.90 1,384.41 1,610.45 1,384.41 1,726.55 FMCG 164.66 177.69 141.37 164.66 141.37 146.69 Property 272.09 208.21 194.36 272.09 194.36 197.52 Sports 4,682.72 4,614.37 17.10 4,662.72 17.10 4,559.96 Unallocable 1,914.68 2,076.01 1,181.56 1,914.68 1,181.56 2,092.82	Segment Assets	1		7			
Property         567.52         506.10         505.64         567.52         505.64         501.44           Sports         5,247.05         5,387.62         24.11         5,247.05         24.11         5,291.70           Unallocable         704.16         655.11         506.93         704.16         506.93         621.28           Segment Liabilities           Process Outscourcing         1,610.45         1,727.90         1,384.41         1,610.45         1,384.41         1,728.55           FMCG         164.66         177.69         141.37         146.66         141.37         146.69           Property         272.09         206.21         194.36         272.09         194.36         272.09         194.36         272.09         17.10         4,662.72         1,71.0         4,652.72         4,614.37         17.10         4,652.72         1,71.0         4,652.72         1,914.68         1,181.56         1,914.68         1,181.56         2,092.82	Process Outscourcing	5,528,78	5,544.89	4,664.25	5,528.78	4,664.25	5,545.40
Property         567.52         506.10         505.64         567.52         505.64         501.44           Sports         5,247.05         5,387.62         24.11         5,247.05         24.11         5,291.70           Unallocable         704.16         655.11         506.93         704.16         506.93         704.16         506.93         704.16         506.93         704.16         506.93         704.18         506.12         8         6,442.39         12,824.43         6,442.39         12,801.36	FMCG	776,92	859.38	741.46	776.92	741.46	841.56
Unallocable         704.16         655.11         506.93         704.16         506.93         621.28           Segment Liabilities           Process Outscourcing         1,610.45         1,727.90         1,384.41         1,610.45         1,384.41         1,610.45         1,384.41         1,726.55           FMCG         164.66         177.69         141.37         164.66         141.37         148.69           Property         272.09         206.21         194.36         272.09         194.36         197.52           Sports         4,682.72         4,614.37         17.10         4,682.72         17.10         4,559.96           Unallocable         1,914.68         2,076.01         1,181.56         1,914.68         1,181.56         2,092.82	Property	567.52	506.10	505.64	567.52	505.64	501.44
Unallocable         704.16         655.11         506.93         704.16         506.93         621.28           Segment Liabilities         12,824.43         12,953.10         6,442.39         12,824.43         6,442.39         12,801.38           Process Outscourcing         1,610.45         1,727.90         1,384.41         1,610.45         1,384.41         1,726.55           FMCG         164.66         177.69         141.37         164.66         141.37         148.69           Property         272.09         206.21         194.36         272.09         194.36         272.09         194.36         272.09         17.10         4,652.72         17.10         4,652.72         17.10         4,652.72         17.10         4,652.72         17.10         4,652.72         17.10         4,652.72         17.10         4,652.72         17.10         4,652.72         17.10         4,652.72         1,784.68         1,814.56         2,092.82	Sports	5,247.05	5,387.62	24.11	5,247.05	24.11	5,291.70
Segment Liabilities           Process Outscourcing         1,610.45         1,727.90         1,384.41         1,610.45         1,384.41         1,726.55           FMCG         164.66         177.69         141.37         164.66         141.37         148.69           Property         272.09         208.21         194.36         272.09         194.36         197.52           Sports         4,682.72         4,614.37         17.10         4,662.72         17.10         4,559.96           Unallocable         1,914.68         2,076.01         1,181.56         1,914.68         1,181.56         2,092.82	Unallocable	704.16	655.11	506.93	704.16	506.93	
Process Outscourcing         1,610.45         1,727.90         1,384.41         1,610.45         1,384.41         1,726.55           FMCG         164.66         177.69         141.37         164.66         141.37         149.69           Property         272.09         206.21         194.36         272.09         194.36         17.52           Sports         4,682.72         4,614.37         17.10         4,662.72         17.10         4,559.96           Unallocable         1,914.68         2,076.01         1,181.56         1,914.68         1,181.56         2,092.82		12,824.43	12,953.10	6,442.39	12,824.43	6,442.39	12,801.38
FMCG     164.66     177.69     141.37     164.66     141.37     149.69       Properly     272.09     206.21     194.36     272.09     194.36     197.52       Sports     4,682.72     4,614.37     17.10     4,662.72     17.10     4,559.96       Unallocable     1,914.68     2,076.01     1,181.56     1,914.68     1,181.56     2,092.82	Segment Liabilities						
FMCG         164.66         177.69         141.37         164.66         141.37         148.69           Property         272.09         206.21         194.36         272.09         194.36         197.52           Sports         4,682.72         4,614.37         17.10         4,682.72         17.10         4,682.72         17.10         4,682.72         17.10         4,682.72         17.10         4,692.72         17.10         4,559.96           Unallocable         1,914.68         2,076.01         1,181.56         1,914.68         1,181.56         2,092.82	Process Outscourcing	1,610.45	1,727.90	1,384.41	1,610.45	1,384.41	1,726.55
Sports         4,682.72         4,614.37         17.10         4,662.72         17.10         4,659.96           Unallocable         1,914.68         2,076.01         1,181.56         1,914.68         1,181.56         2,092.82	FMCG	164,66	177.69	141.37	164.66	141.37	
Unallocable 1,914.68 2,076.01 1,181.56 1,914.68 1,181.56 2,092.82	Property	272.09	206,21	194.36	272.09	194.36	197.52
Unallocable         1,914.68         2,076.01         1,181.56         1,914.68         1,181.58         2,092.82	Sports	4,682.72	4,614.37				
	Unallocable			1,181.56			
		B,624.60	8,802.18		8,624.60		8,725.54



Notes to financial results

Statement of Assets and Liabilities		(Rs.In cro
PARTICULARS	As at 30,09,2022 Unaudited	As at 31.03,2022 Audited
ASSETS	Ullaudited	Addited
Non-current Assets		l
Property, Plant and Equipment	682,47	718.
Capital work-in-progress	10.21	6.
Right of Use Assets	760 92	
investment Property		784
Goodwill	52,68	53
Other Inlangible assets	3,077,90	2,882
	5,479.49	5,495
ntangible assets under development	5.80	2
nvestment accounted under equity method	300.78	244
Financial Assets		
Investments	64.83	86
Loans	1.43	0
Olhers	59 14	62
Deferred Tax Assets (Net)	295.14	281
Non-current Tax Assets	108.25	95
Other non-current assets	109.72	134
Total		
	11,008.76	10,847
Current assets		
nventories	68,47	61
Financial Assets	144,	T
Investments	103.18	164
Trade receivables	973.92	988
Cash and cash equivalents		
	237.46	224
Bank balances other than cash and cash equivalents	3.09	7.
Loans	4.48	1
Others	60.84	88
Other current Assets	364,23	415
Total	1,815.67	1,953
	1,010.07	1,000
TOTAL ASSETS	12,824.43	12,801
EQUITY AND LIABILITIES EQUITY Equity Share capital Other Equity instruments	29 51	26. 2.
Other Equity	2,526,36	2,496
Non-controlling Interest	2,555.87 1,643.96	2,526
Total	4,199.83	1,549 4,075
	4,133.03	4,078
JABILITIES Non-current Liabilities Inancial Liabilities		
Borrowings	812.02	826
Lease Liabilities		
	746.62	760
Other financial liabilities	4,051.04	3,951
Provisions	48 47	30
Deferred tax liabilities (Net)	207.88	204
Other non-current liabilities	0.56	0
otal	5,866.59	5,774
current Llabilities inancial Liabilities	9,000.0	9,114
lorrowings	893.33	1,060
ease Liabilities	154.89	158.
rade Payables	1	100
(a) Total outstanding dues to Micro Enterprises & Small Enterprises	6,11	4.
(b) Total outstanding dues of Creditors other than Micro Enterprises & Small Enterprises	334.90	320
Other financial liabilities	1,150.37	1,162
Other current liabilities		
	111,88	187
rovisions	105.08	56
urrent Tax Liabilities (net)	1.45	1
otal	2,758.01	2,951.
	1	_,
OTAL EQUITY AND LIABILITIES	12,824.43	12,801.
	12,024,40	12,001.

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meetings held on 14th November, 2022. The Statutory Auditors of the Company have carried out a limited review of the said results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- The nature of activities being carried out by RPSG Sports Private Limited (Sports segment), a subsidiary of the Group is such that profils / losses from certain transactions, do not necessarily accrue evenly over the year, therefore results of a quarter and six months may not be representative of profils / losses for the year.
- During the quarter, the Parent has acquired 51% shareholding in the share capital of RPSG Sports Venture Private Limited ("RSVPL"), RSVPL was incorporated on February 09, 2021, for promoting, fostering, developing, and supporting organisations designed in any way to promote, foster, develop, and support any game/ sports, including playing the game/ sports promotion of sports. 5
- RPSG Sports Ventures Pvt Ltd., a subsidiary company, has formed an overseas subsidiary company RPSG Sports South Africa (Pty) Ltd. in South Africa during the quarter to carry out its sports venture in South Africa 6
- In respect of a subsidiary, other income includes Rs. 57.86 crores for the quarter ended September 30, 2022 relating to the fair value of the liability for contingent consideration. These liabilities are expected to be settled in Q3/Q4 of FY23.

PUROHIT

reet

ered Accounts

- 8 Figures for the previous periods have been regrouped/reclassified wherever necessary to conform to the current period's classification.
- Statement of Consolidated Cash Flow is attached as Annexure-II

Waterloo Dated: 14th November, 2022

By Order of the Board Rajeev Ramesh Chand Khandelwal Whole-time Director DIN: 08763979

		T	Rs In cror
	Particulars	For the six months ended 30th September 2022 (unaudited)	For the six months ended 30th Septembe 2021 (unaudited)
A.	Cash flow from Operating Activities		
	Profit before Taxation	138.50	228.3
	Adjustments for :		
	Share in net (profit)/Loss of associates and joint ventures	(50.70)	2.6
	Depreciation and amortisation expenses	152.06	139.1
	Loss / (Profit) on sale / disposal of property plant and equipment (net)	1.18	1.4
	Gain on de-recognition of Right of Use Assets	24	(0.04
	Gain on sale/fair value of current investments (net)	(3.63)	(1.9
	Fair value and other adjustments (net)	(60.12)	120
	Employee stock compensation expense	11.42	16.6
	Allowances for doubtful debts/ slow moving advances/security deposits	12.19	9.9
	Bad debts / Advances written off	0.94	
	Finance Costs	267.65	57.7
	Interest Income	(1.41)	(0,2
	Effect of foreign currency transactions / translation (net)	(86.94)	(4.7
	Liability no longer required Written Back	(0.02)	(8.3
	Adoption of amendment of Ind AS 37	(38.08)	,
	Operating Profit before Working Capital changes	343.04	440.6
	Adjustments for change in:		
	Trade and other receivables	76.87	(0.1
	Inventories	(7.59)	(8.2
	Trade and other payables	(7.52)	(140.5
	Cash Generated from Operations	404.80	291.7
	Income Tax paid (net of refund)	56,37	64.9
	Net cash flow from Operating Activities	348.43	226.8
	Cash flow from Investing Activities		
	Purchase of Property, Plant and Equipment, other intangible asset, capital work-	(24 87)	(47.4
	in-progress including capital advances.	(31.87)	(47.6
	Proceeds from Sale of Property, Plant and Equipment	1.40	12.0
	Loan given to a joint ventures	(1.00)	34
	Sale/(purchase) of Current Investments (net)	88.68	{15.8
	Redemption of Long Term Investments		0.3
	Interest received	2.02	0.:
	Investment in Subsidiaries, Associates and Joint Ventures	(5.00)	(19.8
	Earmarked funds placed with banks	4.39	5.7
	Fixed Deposits placed /(matured)	(4.70)	(0.0
	Net cash flowfrom/(used in) Investing Activities	53.92	(65.8
			-
	Cash flow from Financing Activities		
	Proceeds from issuance of equity shares to non-controlling interest		3.7
	Purchase of Non-controlling interest of subsidiary	(27.64)	(88.7
	Proceeds from non-current Borrowings	139.38	76.0
	Repayment of non-current Borrowings	(40.46)	(43.7
	Net Increase/(decrease) in Cash Credit facilities and other Short Term Borrowing	(282.55)	(5.3
	Repayment of Lease obligation	(81.67)	(54.1
	Finance Costs paid	(79.85)	(53.0
	Purchase of Treasury Shares	(17.34)	(30.5
	Net Cash flow (used In) Financing Activities	(390.13)	(196.8
	Net Increase / (Decrease) In cash and cash equivalents	12.22	(35.7
	Cash and Cash equivalents. Constant Release		
	Cash and Cash equivalents - Opening Balance	224.91	161,0
		0.33	0.1
	Foreign exchange (gain)/loss on translating Cash and cash Equivalents	0.00	
	roreign exchange (gain)/loss on translating Cash and cash Equivalents  Cash and Cash equivalents - Closing Balance	237.46	125.5
	Cash and Cash equivalents - Closing Balance		125.5
	Cash and Cash equivalents - Closing Balance Cash and Cash Equivalents comprise:	237.46	
	Cash and Cash equivalents - Closing Balance	<b>237.46</b>	0.0
	Cash and Cash equivalents - Closing Balance Cash and Cash Equivalents comprise: Cash in hand	237.46	0.0 135.3

