(All amo	unts in Rupees	Crore except for share data	or as otherwise stated)
Standalone Unaudited Balance Sheet as at	Notes	June 30, 2022	March 31, 2022
ASSETS			
Non-current assets			
Property, plant and equipment	4(a)	42.01	40.09
Right-of-use assets	4(a)	48.82	14.56
Intangible assets	4(b)	73.30	83.20
Intangible assets under development	4(b)	61.48	39.61
Financial assets			
(i) Investments	5(a)	10.87	10.87
(ii) Trade receivables	6	8.39	7.07
(iii) Other financial assets	8	3.53	5.67
Current tax asset (net)	9(a)	34.94	35.63
Deferred tax assets	9(b)	116.74	111.33
Other non-current assets	10	23.60	23.19
Total non - current assets		423.68	371.22
Current assets			
Inventories	11	322.37	278.02
Financial assets			
(i) Investments	5(b)	506.31	401.78
(ii) Trade receivables	6	281.15	275.51
(iii) Cash and cash equivalents	7(i)	291.46	45.50
(iv) Bank balances other than (iii) above	7(ii)	586.94	299.68
(v) Other financial assets	8	367.97	363.16
Other current assets	10	89.84	74.38
Total current assets		2,446.04	1,738.03
Total assets		2,869.72	2,109.25
EQUITY AND LIABILITIES Equity Equity share capital	12	154.80	117.82
Other equity	13	2,481.68	1,809.28
Total equity		2,636.48	1,927.10
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Lease liabilities	14	46.74	11.95
Provisions	15	0.87	0.49
Total non - current liabilities		47.61	12.44
Current liabilities			
Financial liabilities			
(i) Lease liabilities	14	5.45	7.81
(ii) Trade payables	16		
(a) Total outstanding dues of micro enterprises and small enterprises		9.84	11.48
(b) Total outstanding dues of creditors other than micro enterprises		130.24	105.22
and small enterprises			
(iii) Other financial liabilities	17	20.09	20.31
Provisions	15	9.04	6.66
Other current liabilities	18	10.97	18.23
Total current liabilities		185.63	169.71
Total liabilities	·	233.24	182.15
		2,869.72	2,109.25

Revenue from operations   19   125.63   125.50   144.07   549.14   167.04   167.05	Standalone Unaudited Statement of Profit and Loss	Notes	·	Quarter Ended		Year Ended
Other Income (I + II)		-	June 30, 2022	-	June 30, 2021	March 31, 2022
I   Total income (I + II)	I Revenue from operations	19	125.63	125.50	144.07	549.14
Note   Page	II Other Income	20	18.69	14.39	8.38	43.25
Cost of materials consumed   21A   67.40   70.86   65.96   290.74     Purchases of stock in trade   8.93   5.47   9.28   23.69     Changes in inventories of stock in trade   21B   0.28   (0.33)   (1.43)   (3.656)     Employee benefit expense   22   37.17   37.39   27.02   124.51     Finance costs   23A   0.88   0.22   1.23   3.03     Depreciation and amortization expense   4(c)   23.37   21.89   16.39   76.78     Allowance for expected credit loss   23B   4.71   6.68   4.61   87.91     Other expenses (V)   21.98   32.66   24.57   107.53     Total expenses (IV)   157.30   236.80   144.18   710.54     V Profit/(Loss) before tax (IIII-IV)   157.30   236.80   144.18   710.54     Total expenses (V)   16.000   26.000   26.000   26.000     Deferred tax expenses/(benefit)   26.000   26.000   26.000   26.000     Total tax expense (VI)   26.000   26.000   26.000   26.000     Total tax (V-VI)   26.000   26.000   26.000   26.000     Total comprehensive income/(loss) for the period, net of tax (VIII)   26.000   26.000   26.000     Total comprehensive income/(loss) for the period, net of tax (VIII)   26.000   26.000   26.000     Total comprehensive income/(loss) for the period, net of tax (VIII)   26.000   26.000   26.000     Total comprehensive income/(loss) for the period, net of tax (VIII)   26.000   26.000   26.000     Total comprehensive income/(loss) for the period, net of tax (VIII)   26.000   26.000   26.000     Total comprehensive income/(loss) for the period, net of tax (VIII)   26.000   26.000   26.000   26.000     To	III Total income (I + II)	·	144.32	139.89	152.45	592.39
Purchases of stock in trade	IV Expenses					
Changes in inventories of stock in trade   21B   0.2B   (0.33)   (1.43)   (3.65)	Cost of materials consumed	21A	67.40	70.86	65.96	290.74
Employee benefit expense         22         37.17         37.39         27.02         124.51           Finance costs         23A         0.88         0.22         1.23         3.03           Depreciation and amortization expense         4(c)         23.37         21.89         16.39         76.78           Allowance for expected credit loss         23B         (4.71)         68.64         1.16         87.91           Other expenses         24         23.98         32.66         24.57         107.53           Total expenses (IV)         157.30         236.80         144.18         710.54           V Profit/(Loss) before tax (III - IV)         (12.98)         96.91         8.27         (118.15)           VI Income tax expense         25         25         25         1.44         0.19           Current tax         (0.89)         9.77         1.44         0.19         0.66         1.56.04)         (0.65)         (5.41)         0.05         (5.41)         0.05         0.05         (5.41)         0.05         0.05         0.05         (5.42)         0.05         0.05         0.05         0.05         0.05         0.05         0.05         0.05         0.05         0.05         0.05         0.05	Purchases of stock in trade		8.93	5.47	9.28	23.69
Finance costs	Changes in inventories of stock in trade	21B	0.28	(0.33)	(1.43)	(3.65)
Depreciation and amortization expense	Employee benefit expense	22	37.17	37.39	27.02	124.51
Allowance for expected credit loss   23B   (4.71)   68.64   1.16   87.91     Other expenses   V	Finance costs	23A	0.88	0.22	1.23	3.03
Other expenses (IV)         24         23.98         32.66         24.57         107.67           Total expenses (IV)         157.30         236.80         144.18         710.54           V Profit/(Loss) before tax (III- IV)         (12.98)         96.91         8.27         (118.15)           VI Income tax expense         25	Depreciation and amortization expense	4(c)	23.37	21.89	16.39	76.78
Total expenses (IV)   157.30   236.80   144.18   710.54   170.55	Allowance for expected credit loss	23B	(4.71)	68.64	1.16	87.91
V   Profit/(Loss) before tax (III - IV)   (12.98)   (96.91)   (8.27)   (118.15)     VI   Income tax expense   25   (12.98)   (96.91)	Other expenses	24	23.98	32.66	24.57	107.53
VI	Total expenses (IV)	·	157.30	236.80	144.18	710.54
Current tax         (0.89)         9.77         1.44         0.19           Deferred tax expense/(benefit)         (5.41)         (56.04)         (0.65)         (54.11)           Total tax expense (VI)         (6.30)         (46.27)         0.79         (54.42)           VII Profit/(Loss) after tax (V-VI)         (6.68)         (50.64)         7.48         (63.73)           VIII Other comprehensive income/(loss)         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss         Use of tax will not be reclassified to profit or loss	V Profit/(Loss) before tax (III - IV)	·	(12.98)	(96.91)	8.27	(118.15)
Deferred tax expense / (benefit)   (5.41)   (5.61)   (0.65)   (54.61)     Total tax expense (VI)   (6.30)   (46.27)   (0.79)   (54.42)     VII Profit / (Loss) after tax (V-VI)   (6.68)   (50.64)   (7.48)   (63.73)     VIII Other comprehensive income / (loss)     Items that will not be reclassified to profit or loss     Remeasurement of defined benefit obligation   (0.05)   0.29   0.05   (2.08)     Income tax relating to above   (0.41)   (0.01)   (0.79)     Other comprehensive income / (loss) for the period, net of tax (VIII)   (0.05)   (0.12)   0.04   (2.08)     IX Total comprehensive income / (loss) for the period (VII + VIII)   (6.73)   (50.76)   7.52   (65.81)     X Earnings / (Loss) per equity share     Equity shares of par value Rs. 10 each     Basic   (0.44)   (4.43)   0.80   (6.07)     Diluted   (0.44)   (4.43)   0.77   (6.07)     Weighted average equity shares used in computing earnings per equity share     Basic   (0.44)   (4.43)   (4.43)   (4.43)   (4.43)     Weighted average equity shares used in computing earnings per equity shares     Basic   (1.486,17,496   11,42,44,004   9,33,45,059   10,501,9617     Other comprehensive income / (loss) for the period (VII + VIII)   (0.05)     (1.20)   (0.44)   (4.43)   (4.43)   (4.43)   (4.43)     (1.20)   (4.43)   (4.43)   (4.43)     (1.20)   (4.43)   (4.43)   (4.43)     (1.20)   (4.43)   (4.43)     (1.20)   (4.43)   (4.43)     (1.20)   (4.43)   (4.43)     (1.20)   (4.43)   (4.43)     (1.20)   (4.43)   (4.43)     (1.20)   (4.43)   (4.43)     (1.20)   (4.43)     (1.20)   (4.43)   (4.43)     (1.20)   (4.43)   (4.43)     (1.20)   (	VI Income tax expense	25				
Total tax expense (VI)	Current tax		(0.89)	9.77	1.44	0.19
VII Profit/(Loss) after tax (V- VI)         (6.68)         (50.64)         7.48         (63.73)           VIII Other comprehensive income/(loss)           Items that will not be reclassified to profit or loss           Remeasurement of defined benefit obligation         (0.05)         0.29         0.05         (2.08)           Income tax relating to above         -         (0.41)         (0.01)         -           Other comprehensive income/(loss) for the period, net of tax (VIII)         (0.05)         (0.12)         0.04         (2.08)           IX Total comprehensive income/(loss) for the period (VII + VIII)         (6.73)         (50.76)         7.52         (65.81)           X Earnings/(Loss) per equity shares           Equity shares of par value Rs. 10 each         0.44)         (4.43)         0.80         (6.07)           Diluted         (0.44)         (4.43)         0.80         (6.07)           Weighted average equity shares used in computing earnings per equity share           Basic         14,86,17,496         11,42,44,004         9,33,45,059         10,50,19,617	Deferred tax expense/(benefit)		(5.41)	(56.04)	(0.65)	(54.61)
VIII Other comprehensive income/(loss)         Items that will not be reclassified to profit or loss         Remeasurement of defined benefit obligation       (0.05)       0.29       0.05       (2.08)         Income tax relating to above       -       (0.41)       (0.01)       -         Other comprehensive income/(loss) for the period, net of tax (VIII)       (0.05)       (0.12)       0.04       (2.08)         IX Total comprehensive income/(loss) for the period (VII + VIII)       (6.73)       (50.76)       7.52       (65.81)         X Earnings/(Loss) per equity shares         Equity shares of par value Rs. 10 each         Basic       (0.44)       (4.43)       0.80       (6.07)         Weighted average equity shares used in computing earnings per equity shares         Basic       14,86,17,496       11,42,44,004       9,33,45,059       10,50,19,617	Total tax expense (VI)	·	(6.30)	(46.27)	0.79	(54.42)
Items that will not be reclassified to profit or loss   Remeasurement of defined benefit obligation   (0.05)   0.29   0.05   (2.08)   (1.000   1.000	VII Profit/(Loss) after tax (V- VI)	·	(6.68)	(50.64)	7.48	(63.73)
Remeasurement of defined benefit obligation         (0.05)         0.29         0.05         (2.08)           Income tax relating to above         -         (0.41)         (0.01)         -           Other comprehensive income/(loss) for the period, net of tax (VIII)         (0.05)         (0.12)         0.04         (2.08)           IX Total comprehensive income/(loss) for the period (VII + VIII)         (6.73)         (50.76)         7.52         (65.81)           X Earnings/(Loss) per equity shares         Equity shares of par value Rs. 10 each         0.44)         (4.43)         0.80         (6.07)           Diluted         (0.44)         (4.43)         0.77         (6.07)           Weighted average equity shares used in computing earnings per equity share         14,86,17,496         11,42,44,004         9,33,45,059         10,50,19,617	VIII Other comprehensive income/(loss)					
Income tax relating to above	Items that will not be reclassified to profit or loss					
Other comprehensive income/(loss) for the period, net of tax (VIII)         (0.05)         (0.12)         0.04         (2.08)           IX Total comprehensive income/(loss) for the period (VII + VIII)         (6.73)         (50.76)         7.52         (65.81)           X Earnings/(Loss) per equity share         Equity shares of par value Rs. 10 each         883ic         (0.44)         (4.43)         0.80         (6.07)           Diluted         (0.44)         (4.43)         0.77         (6.07)           Weighted average equity shares used in computing earnings per equity share         14,86,17,496         11,42,44,004         9,33,45,059         10,50,19,617	Remeasurement of defined benefit obligation		(0.05)		0.05	(2.08)
IX Total comprehensive income/(loss) for the period (VII + VIII)  (6.73) (50.76) 7.52 (65.81)  X Earnings/(Loss) per equity share  Equity shares of par value Rs. 10 each  Basic (0.44) (4.43) 0.80 (6.07)  Diluted (0.44) (4.43) 0.77 (6.07)  Weighted average equity shares used in computing earnings per equity share  Basic 14,86,17,496 11,42,44,004 9,33,45,059 10,50,19,617	5	_	<u> </u>			<u> </u>
X Earnings/(Loss) per equity share  Equity shares of par value Rs. 10 each  Basic (0.44) (4.43) 0.80 (6.07)  Diluted (0.44) (4.43) 0.77 (6.07)  Weighted average equity shares used in computing earnings per equity share  Basic 14,86,17,496 11,42,44,004 9,33,45,059 10,50,19,617		III) -				
Equity shares of par value Rs. 10 each  Basic (0.44) (4.43) 0.80 (6.07)  Diluted (0.44) (4.43) 0.77 (6.07)  Weighted average equity shares used in computing earnings per equity share  Basic 14,86,17,496 11,42,44,004 9,33,45,059 10,50,19,617	IX Total comprehensive income/(loss) for the period (VII + VIII)		(6.73)	(50.76)	7.52	(65.81)
Basic (0.44) (4.43) 0.80 (6.07) Diluted (0.44) (4.43) 0.77 (6.07)  Weighted average equity shares used in computing earnings per equity share Basic 14,86,17,496 11,42,44,004 9,33,45,059 10,50,19,617	X Earnings/(Loss) per equity share					
Diluted       (0.44)       (4.43)       0.77       (6.07)         Weighted average equity shares used in computing earnings per equity share         share       14,86,17,496       11,42,44,004       9,33,45,059       10,50,19,617	Equity shares of par value Rs. 10 each					
Weighted average equity shares used in computing earnings per equity share  Basic 14,86,17,496 11,42,44,004 9,33,45,059 10,50,19,617	Basic		(0.44)	(4.43)	0.80	
share Basic 14,86,17,496 11,42,44,004 9,33,45,059 10,50,19,617	Diluted		(0.44)	(4.43)	0.77	(6.07)
Basic 14,86,17,496 11,42,44,004 9,33,45,059 10,50,19,617		equity				
			14,86.17.496	11,42.44.004	9,33,45.059	10,50.19.617

A. Equity Share Capital

Particulars	Note	Amount
As at April 1, 2021*		96.51
Increase in equity share capital on account of exercise of ESOP and RSU	12	1.93
Issue of equity shares under Private Placement		19.38
As at March 31, 2022*		117.82
Increase in equity share capital on account of exercise of ESOP and RSU	12	0.16
Issue of equity shares under Private Placement		36.82
As at June 30, 2022*		154.80

<sup>\*</sup>Includes forfeited shares of Rs. 3.27

			Reserves and Surplus			
Particulars		Securities premium	Employee stock compensation outstanding account	Retained earnings	Money received against share warrants	Total equity attributable to shareholders of the Company
Balance as at April 01, 2021		951.27	33.12	52.06	-	1,036.45
(Loss)/Profit for the year	13	-	-	(63.73)	-	(63.73)
Other comprehensive income/(loss) (Remeasurement of defined benefit				(2.00)		(2.08)
obligation net of income tax)	13	-	-	(2.08)	-	
Total comprehensive (loss)/income for the year		-	-	(65.81)	-	(65.81)
Transaction with owners in their capacity as owners:						
Premium received on exercise of ESOP	13	9.51	-	-	-	9.51
Premium received on Issue of shares through Private placement		480.62				480.62
Private Placement Shares issue expense		(0.19)				(0.19)
Employee Share based payment expenses	22	-	11.20	-	-	11.20
Reclassification upon exercise of ESOP/RSU	13	15.03	(15.03)	-	-	-
Money received against share warrants		-	-	-	337.50	337.50
Balance as at March 31, 2022		1,456.24	29.29	(13.75)	337.50	1,809.28
Balance as at April 01, 2022		1,456.24	29.29	(13.75)	337.50	1,809.28
(Loss)/Profit for the period	13	-	-	(6.68)	-	(6.68)
Other comprehensive (loss)/income (Remeasurement of defined benefit				(0.05)		(0.05)
obligation net of income tax)	13	-	-	(0.03)	-	
Total comprehensive (loss)/income for the period		-	-	(6.73)	-	(6.73)
Transaction with owners in their capacity as owners:						
Premium received on exercise of ESOP	13	0.16	-	-	-	0.16
Premium received on Issue of shares through Private placement	13	913.18	-	-	-	913.18
Employee Share based payment expenses	22	-	3.29	-	-	3.29
Reclassification upon exercise of ESOP/RSU	13	2.12	(2.12)	-	-	-
Share application money pending allotment	14	-	-	-	-	-
Conversion of share warrants	13	-	-	-	(237.50)	
Balance as at June 30, 2022		2,371.70	30.46	(20.48)	100.00	2,481.68

Standalone Unaudited Statement of Cash Flows	Notes	Period ended	Year ended
Standardie Oriadurted Statement of Cash Flows	Notes	June 30, 2022	March 31, 2022
Cash flows from operating activities		June 30, 2022	Widicii 31, 2022
Profit/(Loss) before tax for the period		(12.98)	(118.15)
Adjustments to reconcile net profit/(loss) to net cash generated by operating activities	, ,	(12.50)	(110.13)
Depreciation and amortization expense	4(c)	23.37	76.78
Allowance for expected credit loss	23B	(4.71)	87.91
Interest Income	20	(9.89)	(26.76)
Gain on current investments carried at fair value through statement of profit	20		
and loss	20	(1.22)	(0.48)
Gain on sale of current investments carried at fair value through statement of	20	(5.66)	(8.57)
profit and loss		, ,	(6.57)
Finance costs	23A	0.88	3.03
Unrealized Exchange Difference on cash held in foreign currencies		0.03	0.22
Unrealised Exchange Differences (Net)	20	(3.31)	(1.04)
Loss/ (profit) on sale of property, plant and equipment	20 22	2.20	(0.01)
Expense recognized in respect of equity-settled share-based payments		3.29	11.20
Marine de la constitución de la		(10.20)	24.13
Movements in working capital:		(44.05)	(64.07)
(Increase)/decrease in inventories		(44.35)	(64.37)
(Increase)/decrease in trade receivables		2.16	35.04
(Increase)/decrease in other financial assets		1.16	(7.93) (30.76)
(Increase)/decrease in other assets		(15.36) 22.30	18.41
Increase/(decrease) in trade and other payables Increase/(decrease) in provisions		22.50	(0.95)
Increase/(decrease) in provisions Increase/(decrease) in other financial liabilities		(1.72)	(29.82)
Increase/(decrease) in other liabilities		(7.26)	8.42
Cash used in operations		(50.61)	(47.83)
Income taxes refund/(paid)		1.58	29.28
,			
a) Net cash used in operating activities		(49.03)	(18.55)
Cash flows from investing activities			
Expenditure on property, plant and equipment		(5.05)	(30.75)
Expenditure on intangible assets (including under development)		(29.55)	(86.62)
Sale proceeds of property, plant and equipment		(23.33)	0.01
Investments in Deposits with banks		(298.61)	(271.56)
Withdrawals of Deposits from banks		12.71	136.13
Investments in Deposits with financial institutions		-	(976.79)
Withdrawals of Deposits from financial institutions		-	733.00
Investments in liquid mutual funds		(2,039.94)	(2,369.67)
Redemption of liquid mutual funds		1,942.28	2,014.32
Interest received		4.69	24.16
b) Net cash used in investing activities		(413.47)	(827.77)
by Net cash asea in investing activities		(413.47)	(027.77)
Cash flows from financing activities			
Proceeds from exercise of restricted stock units/ESOPs		0.32	11.44
Proceeds from Issue of Fresh Equity shares through Private Placement (Net of		950.00	499.81
Issue Expense)		930.00	499.01
Proceeds from Issue/(conversion) of Share Warrants		(237.50)	337.50
Principal repayment on lease liabilities		(3.50)	(6.24)
Interest payment on lease liabilities		(0.71)	(2.10)
Finance costs paid		(0.13)	(0.82)
c) Net cash generated from financing activities		708.48	839.59
d) Net increase/(decrease) in cash and cash equivalents		245.98	(6.72)
Cash and cash equivalents at the beginning of the year [Refer Note No. 7(i)]		45.50	52.44
Effects of exchange rate changes on the balance of cash held in foreign		(n na)	(0.22)
currencies		(0.03)	(0.22)
Cash and cash equivalents at the end of the period [Refer Note No. 7(i)]		291.46	45.50

Note No. 4(a): Property, Plant and Equipment

Particulars	Laboratory Equipment	Networking Equipment	Electrical Installation	Furniture and Fixtures	Office Equipment	Computing Equipment	Vehicles Ca	Plant and Machinery - rds/Prototypes and Others	Servers	Total	Right-of-use asset*
Gross carrying value as of April 1, 2021	24.51	1.15	7.34	9.63	1.88	9.18	0.14	36.81	4.25	94.89	26.52
Additions	8.94	0.53	0.22	0.11	0.46	2.48	-	13.34	1.46	27.54	4.59
Deletions		-	-	-	-	0.01	-	-	-	0.01	2.32
Gross carrying value as of March 31, 2022	33.45	1.68	7.56	9.74	2.34	11.65	0.14	50.15	5.71	122.42	28.79
Accumulated depreciation as of April 1, 2021	(17.24)	(0.72)	(6.20)	(6.97)	(1.13)	(6.86)	(0.09)	(24.09)	(2.11)	(65.41)	(10.42)
Depreciation for the year	(3.78)	(0.21)	(0.47)	(0.99)	(0.41)	(1.58)	(0.04)	(8.57)	(0.88)	(16.93)	(6.13)
Accumulated depreciation on deletions	-	-	-	-	-	(0.01)	-	-	-	(0.01)	(2.32)
Accumulated depreciation as of March 31, 2022	(21.02)	(0.93)	(6.67)	(7.96)	(1.54)	(8.43)	(0.13)	(32.66)	(2.99)	(82.33)	(14.23)
Carrying value as of March 31, 2022	12.43	0.75	0.89	1.78	0.80	3.22	0.01	17.49	2.72	40.09	14.56
Gross carrying value as of April 1, 2022	33.45	1.68	7.56	9.74	2.34	11.65	0.14	50.15	5.71	122.42	28.79
Additions	2.13	0.10	0.01	0.08	0.06	1.13	-	1.22	1.31	6.04	35.93
Deletions	_	_	-	_	-	0.02	_	_	-	0.02	_
Gross carrying value as of June 30, 2022	35.58	1.78	7.57	9.82	2.40	12.76	0.14	51.37	7.02	128.44	64.72
Accumulated depreciation as of April 1, 2022	(21.02)	(0.93)	(6.67)	(7.96)	(1.54)	(8.43)	(0.13)	(32.66)	(2.99)	(82.33)	(14.23)
Depreciation for the period	(1.17)	(0.05)	(0.10)	(0.23)	(0.08)	(0.50)	(0.01)	(1.70)	(0.28)	(4.12)	(1.67)
Accumulated depreciation on deletions	-	-	-	-	-	(0.02)	-	-	-	(0.02)	-
Accumulated depreciation as of June 30, 2022	(22.19)	(0.98)	(6.77)	(8.19)	(1.62)	(8.91)	(0.14)	(34.36)	(3.27)	(86.43)	(15.90)
Carrying value as of June 30, 2022	13.39	0.80	0.80	1.63	0.78	3.85	-	17.01	3.75	42.01	48.82

<sup>\*</sup> Right-of-use asset pertains to buildings.

Tejas Networks Limited

Notes to the unaudited standalone financial statements for the period ended June 30, 2022

(All amounts in Rupees Crore except for share data or as otherwise stated)

#### Note No. 4(b): Intangible Assets

Total depreciation and amortization expense

Computer Software	Product Development	Total	Intangible Assets under development (IAUD)
21.94	279.50	301.44	24.49
6.98	64.51	71.49	79.63
-	-	-	64.51
28.92	344.01	372.93	39.61
(20.96)	(215.05)	(236.01)	-
(4.26)	(49.46)	(53.72)	-
(25.22)	(264.51)	(289.73)	-
3.70	79.50	83.20	39.61
28.92	344.01	372.93	39.61
3.20	4.48	7.68	26.35
		-	4.48
32.12	348.49	380.61	61.48
(25.22)	(264.51)	(289.73)	-
(1.88)	(15.70)	(17.58)	-
(27.10)	(280.21)	(307.31)	-
5.02	68.28	73.30	61.48
		Period ended	Year ended
		June 30, 2022	March 31, 2022
		4.12	16.93
			6.13
	-	17.58	53.72
	Software 21.94 6.98 - 28.92 (20.96) (4.26) (25.22) 3.70 28.92 3.20 - 32.12 (25.22) (1.88) (27.10)	Software         Development           21.94         279.50           6.98         64.51           -         -           28.92         344.01           (20.96)         (215.05)           (4.26)         (49.46)           (25.22)         (264.51)           3.70         79.50           28.92         344.01           3.20         4.48           -         -           32.12         348.49           (25.22)         (264.51)           (1.88)         (15.70)           (27.10)         (280.21)	Software   Development   21.94   279.50   301.44

# Notes to the unaudited standalone financial statements for the period ended June 30, 2022

(All amounts in Rupees Crore except for share data or as otherwise stated)

Note No. 5: Investmen
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Particulars	As at	
	June 30, 2022	March 31, 2022
5(a) Non-current investments (Unquoted)		
(i) Investment in subsidiaries		
Equity instruments of subsidiaries (at cost)		
14,64,340 (As at March 31, 2022: 14,64,340) equity shares fully paid up in	6.69	6.69
Tejas Communication Pte Ltd, Singapore	6.69	0.09
Total equity instruments of subsidiaries	6.69	6.69
Preference shares of subsidiaries (at cost) <sup>1</sup>		
13,68,400 (As at March 31, 2022: 13,68,400) Redeemable Preference Shares		
fully paid up in Tejas Communication Pte Limited, Singapore	4.18	4.18
Total preference shares of subsidiaries	4.18	4.18
Total investments in subsidiaries	10.87	10.87

<sup>&</sup>lt;sup>1</sup> Preference shares are redeemable only at the option of Tejas Communication Pte. Ltd and carry a cumulative right of dividend at a fixed rate 0.01% (\$0.0001 per share). This investment has been treated as investment in an equity instrument.

#### (ii) Other Investments (Unquoted) {FVTPL}

Equity instruments of others Investment in ELCIA ESDM Cluster (No. of shares 1100) Total other investments		0.00		0.00
5(b) Current investments (Quoted) {FVTPL}				
Investment in Mutual funds	Number of units	Amount	Number of units	Amount
Aditya Birla Sun Life Liquid Fund - Growth Direct Plan	-	_	3,50,686	12.03
Aditya Birla Sun Life Interval Income- Qtly- \$1 - Growth Direct Plan	1,08,38,313	30.17	-	-
Axis Liquid Fund - Direct Growth (CFDG)	-	-	53,448	12.64
ICICI Prudential Liquid Fund - Direct Plan - Growth	2,94,185	9.36	3,44,166	10.85
Nippon India Money Market Fund - Direct Growth Plan Growth Option - LQAG	15,767	5.33	15,767	5.28
Nippon India Liquid Fund - Direct Plan Growth Plan - Growth Option - LFAG Nippon India Interval Fund - Quarterly Plan - Series I - Direct Growth Plan	-	-	5,763	3.00
Growth Option - DCAG	1,18,03,763	35.24	35,55,504	10.10
Tata Money Market Fund Direct Plan - Growth	11,05,555	426.21	-	-
Tata Liquid Fund Direct Plan - Growth		-	10,35,206	347.88
Total current investments		506.31		401.78

Total other bank balances

Notes to the unaudited standalone financial statements for the period ended June 30, 2022

(All amounts in Rupees Crore except for share data or as otherwise stated)

586.94

299.68

Particulars	As at	
	June 30, 2022	March 31, 2022
Non-current		
Trade receivables considered good - secured	<u>-</u>	-
Trade receivables considered good - unsecured	9.17	7.71
Trade receivables which have significant increase in credit risk	-	-
Trade receivables - credit impaired	-	-
Less: Allowance for expected credit loss	(0.78)	(0.64)
Total non-current	8.39	7.07
Current		
Trade receivables considered good - secured	-	-
Trade receivables considered good - unsecured	384.58	381.89
Receivables from related parties considered good - unsecured	18.46	20.36
Trade receivables which have significant increase in credit risk	-	-

Trade receivables - credit impaired	-	-
Less: Allowance for expected credit loss	(121.89)	(126.74)
Total current	281.15	275.51
Note No. 7: Cash and Bank Balances		
Particulars	As at	
	June 30, 2022	March 31, 2022
(i) Cash and cash equivalents		
(a) Balances with banks		
(i) In current accounts	290.69	30.20
(ii) In EEFC accounts	0.77	15.30
Total cash and cash equivalents	291.46	45.50
(ii) Other bank balances		
Balances with banks in unpaid dividend account	0.03	0.03
Deposits with original maturity of more than three months but less than twelve months	584.14	296.77
Balances held as margin money or security against fund and non-fund based banking arrangements	2.77	2.88

The details of balances with banks (all in India, unless stated otherwise) and deposits with financial institutions as on Balance Sheet dates are as follows:

Aus Bank	Particulars	As at	
Axis Bank		June 30, 2022	March 31, 2022
Citiblank			
Citibank, Dubai			0.79
Citibank, Mexico   0.01   1.09   1.			0.04
Citibank USA			0.05
Kotak Mahindra Bank         0.48         1           Standard Chartered Bank ( Nairobi )         0.22           Standard Chartered Bank ( Nairobi )         0.02           State Bank of India         290.69         3           b) EEFC Accounts         0.09           Axis Bank ( 0.09         0.34         1           Citibank ( 0.34         0.34         1           Collaboration ( 0.077 )         1         1           c) Balances with banks in unpaid dividend account         0.03         0.03           Axis Bank ( 0.09         0.03         0.03         0.03           d) Deposits with original maturity of more than three months but less than twelve months         0.03         0.03           Axis Bank ( 0.09         1         15.62         15           Citibank ( 0.09         1         15.62         15           Standard Chartered Bank ( 0.09         1	•		0.01 1.07
Standard Chartered Bank   288,30   1   1   200,000   2   2   2   2   2   2   2   2   2			13.78
Standard Chartered Bank, Nairobi   0.02   290.69   3   3   290.69   3   3   290.69   3   3   290.69   3   3   290.69   3   3   290.69   3   3   290.69   3   3   290.69   3   3   290.69   3   3   290.69   3   3   290.69   3   3   290.69   3   3   290.69   3   3   3   3   3   3   3   3   3			14.18
State Bank of India   290.69   3   3   3   3   3   3   3   3   3			0.27
	·		0.01
Axis Bank (			30.20
Cittlank         0.34         1           Standard Chartered Bank         0.34         1           c) Balances with banks in unpaid dividend account         0.03         0.03           d) Deposits with original maturity of more than three months but less than twelve months         16.362         15           Axis Bank         16.362         15           Citibank         1         1           Indusing Bank         100.00         7           Karnataka Bank         100.00         7           Kotak Mahindra Bank         10.47         1           Standard Chartered Bank         2.64         1           State Bank of India         129.70         1           Yes Bank         50.00         1           e) Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months         1           Axis Bank         0.45         1           Kotak Mahindra Bank         0.45         1           State Bank of India         0.45         1           State Bank of India         0.45         4           Total cash and cash equivalent (a+b)         2.77         4           Total cash and cash equivalent (a+b)         2.9         1           Total	b) EEFC Accounts		
Standard Chartered Bank         0.34         1           c) Balances with banks in unpaid dividend account         0.03           Axis Bank         0.03           d) Deposits with original maturity of more than three months but less than twelve months         163.62         15           Axis Bank         163.62         15           Citibank         1         1         4           Industind Bank         100.00         7         8         1         1         4         1         2         1         1         2         1         1         2         1         1         2         2         1         1 <th< td=""><td>·</td><td>0.09</td><td>-</td></th<>	·	0.09	-
c) Balances with banks in unpaid dividend account Axis Bank  d) 0.03  d) Deposits with original maturity of more than three months but less than twelve months Axis Bank 163.62 155 Citibank 162.64 157.71 44 Karnataka Bank 100.00 7 Kotak Mahindra Bank 100.00 7 Kotak Mahindra Bank 10.04 125.70 155 Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months Axis Bank 10.00 10.	Citibank	0.34	0.45
c) Balances with banks in unpaid dividend account Axis Bank  d) Deposits with original maturity of more than three months but less than twelve months Axis Bank  163.62 15 Citibank 17.11 4 Karnataka Bank 100.00 7 Kotak Mahindra Bank 10.47 11.5 Standard Chartered Bank 12.70 129.70 129.70 129.8 Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months  Axis Bank 0.45 Kotak Mahindra Bank 0.5 State Bank of India 2.77  Total cash and cash equivalent (a+b) 10.65 Total cash and cash equivalent (a+b) 10 Deposits with remaining maturity of more than twelve months (Refer Note 8) Citibank	Standard Chartered Bank	0.34	14.85
Axis Bank    0.03   0.05   0.03   0.03   0.03   0.05   0.03   0.03   0.05   0.03   0.03   0.05   0.03   0.05   0.03   0.05   0.03   0.05   0.03   0.05   0.03   0.05   0.03   0.03   0.05   0.05   0.03   0.05   0.0		0.77	15.30
Deposits with original maturity of more than three months but less than twelve months	c) Balances with banks in unpaid dividend account		
Axis Bank   163.62   15   15   15   15   15   15   15   1	Axis Bank	0.03	0.03
Axis Bank     163.62     15       Citibank     -       Industind Bank     127.71     4       Karnataka Bank     100.00     7       Kotak Mahindra Bank     100.47     1       Standard Chartered Bank     2.64     129.70       Yes Bank of India     129.70     1       Yes Bank     584.14     29       e) Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months     30.00     1       Axis Bank     0.45     4     1.67       State Bank of India     0.65     1.67       State Bank of India     291.46     4       Total cash and cash equivalent (a+b)     291.46     4       Total cother bank balances with maturity more than three months but less than twelve months (refer Note 8)     29     29       Citibank     -     -     -       f) Deposits with remaining maturity of more than twelve months (Refer Note 8)     -     -       Citibank     -     -     -       g) Deposits with financial maturity of more than twelve months but remaining maturity of less than twelve months (Refer Note 8)     -     -       Citibank     -     -     -     -       h) Deposits with financial institutions (Refer Note Note)     306.00     30       HDFC		0.03	0.03
Cittibank         -         Industind Bank         127.71         4           Karnataka Bank         100.00         7           Kotak Mahindra Bank         10.47         1           Standard Chartered Bank         2.64         1           State Bank of India         129.70         50.00         1           Yes Bank         584.14         29         e) Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months         584.14         29         e) Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months         1.67         584.14         29         e) Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months         1.67         584.14         29         e) Polance shall desired in the shall	d) Deposits with original maturity of more than three months but less than twelve months		
IndusInd Bank         127.71         4           Karnataka Bank         100.00         7           Kotak Mahindra Bank         10.47         1           Standard Chartered Bank         2.64         129.70           Yes Bank         129.70         584.14         29           Palances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months         584.14         29           Axis Bank         0.45         584.14         29           Kotak Mahindra Bank         1.67         584.14         29           State Bank of India         0.65         58.24         29           Total cash and cash equivalent (a+b)         291.46         4         4           Total other bank balances with maturity more than three months but less than twelve months (refer Note 8)         29         29         4 <t< td=""><td>Axis Bank</td><td>163.62</td><td>153.76</td></t<>	Axis Bank	163.62	153.76
Karnataka Bank         100.00         7           Kotak Mahindra Bank         10.47         1           Standard Chartered Bank         2.64           State Bank of India         129.70           Yes Bank         50.00         1           e) Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months         84.14         29           Axis Bank         0.45         0.45         0.45         0.45         0.65 <td>Citibank</td> <td>-</td> <td>0.44</td>	Citibank	-	0.44
Kotak Mahindra Bank         10.47         1           Stant Bank of India         1.29.70           Yes Bank of India         50.00         1           Pe Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months         584.14         29           Axis Bank         0.45         4         4           Kotak Mahindra Bank         1.67         5         4         4           State Bank of India         0.65         -	IndusInd Bank	127.71	47.76
Standard Chartered Bank         2.64           State Bank of India         129.70           Yes Bank         50.00         1           Seal ances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months         584.14         29           Axis Bank         0.45         4         4         50.00         1         6         4         4         6         7         8         9         9         9         9         9         9         9         9         9         9         9         9         9         9		100.00	70.00
State Bank of India         129.70           Yes Bank         50.00         1           e) Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months         584.14         29           Axis Bank         0.45         Contact Mahindra Bank         1.67         Contact Bank of India         2.77         Contact Bank of India         291.46         4 <t< td=""><td></td><td></td><td>12.17</td></t<>			12.17
Yes Bank 50.00 1  S84.14 29 e) Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months  Axis Bank 0.45 Kotak Mahindra Bank 1.67 State Bank of India 0.65  Total cash and cash equivalent (a+b) 291.46 4 Total other bank balances with maturity more than three months but less than twelve months 586.94 29 (c+d+e)  f) Deposits with remaining maturity of more than twelve months (Refer Note 8) Citibank  g) Deposits with original maturity of more than twelve months but remaining maturity of less than twelve months (Refer Note 8) Citibank  h) Deposits with financial institutions (Refer Note No. 8) Bajaj Finance Limited 306.00 30 HDFC Limited 25.00 2			2.64
e) Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months  Axis Bank  Axis Bank  Axis Bank (			-
e) Balances held as margin money or security against fund and non-fund based banking arrangements for less than twelve months  Axis Bank Kotak Mahindra Bank State Bank of India  Total cash and cash equivalent (a+b) Total other bank balances with maturity more than three months but less than twelve months (c+d+e)  1) Deposits with remaining maturity of more than twelve months (Refer Note 8)  Citibank  a)  B) Deposits with original maturity of more than twelve months but remaining maturity of less than twelve months (Refer Note 8)  Citibank  b) Deposits with financial institutions (Refer Note No. 8)  Bajaj Finance Limited  306.00 30 HDFC Limited 306.00 30	Yes Bank		10.00
Axis Bank Kotak Mahindra Bank State Bank of India  Citibank  Total cash and cash equivalent (a+b) Total other bank balances with maturity more than three months but less than twelve months (c+d+e)  Total other bank balances with maturity of more than twelve months (Refer Note 8) Citibank  Total other bank balances with maturity of more than twelve months (Refer Note 8) Citibank  Total other bank balances with maturity of more than twelve months (Refer Note 8) Citibank  Total other bank balances with maturity of more than twelve months (Refer Note 8) Citibank  Total other bank balances with maturity of more than twelve months (Refer Note 8) Citibank  Total cash and cash equivalent (a+b)  Total cash and cash		584.14	296.77
Kotak Mahindra Bank State Bank of India  1.67 State Bank of India  1.68 0.65  2.77  Total cash and cash equivalent (a+b) 291.46 4 Total other bank balances with maturity more than three months but less than twelve months (c+d+e)  f) Deposits with remaining maturity of more than twelve months (Refer Note 8)  Citibank	•		
State Bank of India 0.65 2.77  Total cash and cash equivalent (a+b) 291.46 4 Total other bank balances with maturity more than three months but less than twelve months 586.94 29 (c+d+e)  f) Deposits with remaining maturity of more than twelve months (Refer Note 8) Citibank  g) Deposits with original maturity of more than twelve months but remaining maturity of less than twelve months (Refer Note 8) Citibank  h) Deposits with financial institutions (Refer Note No. 8)  Bajaj Finance Limited 306.00 30 HDFC Limited 25.00 2			0.45
Total cash and cash equivalent (a+b)  Total other bank balances with maturity more than three months but less than twelve months (c+d+e)  f) Deposits with remaining maturity of more than twelve months (Refer Note 8)  Citibank			1.78
Total cash and cash equivalent (a+b) 291.46 4 Total other bank balances with maturity more than three months but less than twelve months 586.94 29 (c+d+e)  f) Deposits with remaining maturity of more than twelve months (Refer Note 8)  Citibank	State Bank of India		0.65 <b>2.88</b>
Total other bank balances with maturity more than three months but less than twelve months (c+d+e)  f) Deposits with remaining maturity of more than twelve months (Refer Note 8)  Citibank  g) Deposits with original maturity of more than twelve months but remaining maturity of less than twelve months (Refer Note 8)  Citibank			
(c+d+e)  f) Deposits with remaining maturity of more than twelve months (Refer Note 8)  Citibank  -  g) Deposits with original maturity of more than twelve months but remaining maturity of less than twelve months (Refer Note 8)  Citibank  -  h) Deposits with financial institutions (Refer Note No. 8)  Bajaj Finance Limited  306.00 30 HDFC Limited			45.50
Citibank		586.94	299.68
Citibank	f) Democite with remaining machanity of many them trush a monthly (Defau Note O)		
g) Deposits with original maturity of more than twelve months but remaining maturity of less than twelve months (Refer Note 8)  Citibank  -  h) Deposits with financial institutions (Refer Note No. 8)  Bajaj Finance Limited  306.00 30 HDFC Limited  25.00 3		_	0.22
twelve months (Refer Note 8)         Citibank       -         h) Deposits with financial institutions (Refer Note No. 8)         Bajaj Finance Limited       306.00       30         HDFC Limited       25.00       2		-	0.22
twelve months (Refer Note 8)         Citibank       -         h) Deposits with financial institutions (Refer Note No. 8)         Bajaj Finance Limited       306.00       30         HDFC Limited       25.00       2	g) Denocite with original maturity of more than twolve months but remaining maturity of less than		
Citibank         -           h) Deposits with financial institutions (Refer Note No. 8)         -           Bajaj Finance Limited         306.00         30           HDFC Limited         25.00         2			
h) Deposits with financial institutions (Refer Note No. 8) Bajaj Finance Limited HDFC Limited 306.00 30 25.00 2		-	1.15
Bajaj Finance Limited         306.00         30           HDFC Limited         25.00         2		-	1.15
HDFC Limited 25.00 2		205.22	200.00
			306.00
Makindan V. Makindan Linearial Comines Limited			25.00
	ivianinura & ivianinura Financiai Services Limited		20.79 <b>351.79</b>

# Notes to the unaudited standalone financial statements for the period ended June 30, 2022

(All amounts in Rupees Crore except for share data or as otherwise stated)

Note No. 8: Other Financial Assets

Particulars	As at		
	June 30, 2022	March 31, 2022	
Non-current financial assets			
	3.63	F F 4	
Security deposits	3.62	5.54	
Less: Provision	(0.09)	(0.09)	
	3.53	5.45	
Deposits with remaining maturity of more than twelve months			
(i) In deposit accounts	-	0.22	
Total non-current financial assets	3.53	5.67	
Current financial assets			
Security deposits	0.24	0.61	
Deposits with financial institutions	351.79	351.79	
Interest accrued but not due	6.11	0.96	
Deposits with original maturity of more than twelve months but remaining	-	1.15	
maturity of less than twelve months			
Foreign exchange forward contracts	-	0.60	
Other Receivables	9.83	8.05	
Total current financial assets	367.97	363.16	

Traded Goods

**Total inventories** 

# Notes to the unaudited standalone financial statements for the period ended June 30, 2022

(All amounts in Rupees Crore except for share data or as otherwise stated)

3.37

322.37

3.65 **278.02** 

Particulars	As at	
	June 30, 2022	March 31, 2022
9(a) Current Tax Asset (net)		
Advance Income Tax (net)	34.94	35.63
	34.94	35.63
9(b) Deferred Tax Assets		
The balance comprises temporary differences attributable to:		
Difference between tax base and carrying amounts of asset and liabilities	20.52	16.71
(including expenses deductible upon payment) Lease liabilities	20.52	16.71
	4.62	6.90
Unabsorbed depreciation and allowances under section 35(2AB) MAT credit	51.30 43.26	48.67 44.14
Total deferred tax assets	43.26 119.70	116.42
Right-of-use assets	(2.96)	
Net deferred tax assets	(2.96) <b>116.74</b>	(5.09) <b>111.3</b> 3
	110.74	111.55
Note No. 10: Other assets Particulars	As at	
	June 30, 2022	March 31, 2022
Other non-current assets		
Pre-paid gratuity contributions (asset)	-	0.23
Prepaid Expenses	0.33	0.43
Capital Advances	7.44	6.93
Balances with government authorities  Total other non-current assets	15.83	15.60
Total other non-current assets	23.60	23.19
Other current assets		
Advances to suppliers	34.71	29.82
Advances to suppliers - related parties	2.80	2.80
Advances others	0.03	0.03
Balances with government authorities	48.82	38.90
Prepaid expenses	3.07	2.73
Advances to employees	0.41	0.10
Total other current assets	89.84	74.38
Note No. 11: Inventories		
Particulars	As at June 30, 2022	March 31, 2022
Raw material - components including assemblies and sub-assemblies [including	319.00	274.37
goods in transit Rs. NIL (March 31, 2022: Rs. 0.28)]		
T 1 10 1		

# Notes to the unaudited standalone financial statements for the period ended June 30, 2022

(All amounts in Rupees Crore except for share data or as otherwise stated)

Note No. 12: Equity Share Capital

Particulars	Number of Shares	<b>Equity Share Capital</b>
a) Authorised Capital		
Equity Share Capital of Rs. 10/- each		
As at April 01, 2021	17,64,52,000	176.45
Changes in equity share capital during the year		
Increase during the year	2,35,48,000	23.55
As at March 31, 2022	20,00,00,000	200.00
Changes in equity share capital during the period		
Increase during the period	<del>-</del>	-
As at June 30, 2022	20,00,00,000	200.00
b) Issued, Subscribed and Paid up Capital		
Equity Share Capital of Rs. 10/- each		
Fully paid shares		
As at April 1, 2021	9,32,40,344	93.24
Changes in equity share capital during the year		
Issue of equity shares under employee share option plan and restricted		
stock unit plan	19,29,719	1.93
Issue of equity shares under Private Placement	1,93,79,845	19.38
As at March 31, 2022	11,45,49,908	114.55
Changes in equity share capital during the period		
Issue of equity shares under employee share option plan and restricted	1 52 404	0.16
stock unit plan	1,52,404	0.16
Issue of equity shares under Private Placement	3,68,21,706	36.82
As at June 30, 2022	15,15,24,018	151.53
c) Forfeited shares (to the extent of amount paid up)*		
As at April 1, 2021	3,27,27,930	3.27
Transaction during the year	-	-
As at March 31, 2022	3,27,27,930	3.27
Transaction during the year	-	-
As at June 30, 2022	3,27,27,930	3.27
<del>-</del>	As a	t
•	June 30, 2022	March 31, 2022
Total Equity Share Capital (b+c)	154.80	117.82

**Closing Balance** 

# Notes to the unaudited standalone financial statements for the period ended June 30, 2022 (All amounts in Rupees Crore except for share data or as otherwise stated)

100.00

337.50

Particulars	As at			
	June 30, 2022	March 31, 2022		
Securities premium	2,371.70	1,456.24		
Retained earnings	(20.48)	(13.75)		
Employee stock compensation outstanding account	30.46	29.29		
Money received against share warrants	100.00	337.50		
Total Other Equity	2,481.68	1,809.28		
(i) Securities premium				
Particulars	As at			
	June 30, 2022	March 31, 2022		
Opening Balance	1,456.24	951.27		
Premium received upon exercise of ESOP	0.16	9.51		
Premium received on Issue of shares through Private placement	913.18	480.62		
Private Placement Shares issue expense	-	(0.19)		
Reclassification upon exercise of ESOP/RSU	2.12	15.03		
Closing Balance	2,371.70	1,456.24		
(ii) Retained earnings				
Particulars	As at			
	June 30, 2022	March 31, 2022		
Opening Balance	(13.75)	52.06		
(Loss)/Profit for the period	(6.68)	(63.73)		
Items of other comprehensive income recognized directly in retained earnings				
Remeasurements of the post employment benefit obligation	(0.05)	(2.08)		
Closing Balance	(20.48)	-13.75		
(iii) Employee stock compensation outstanding account				
Particulars	As at June 30, 2022	March 31, 2022		
Opening Balance	29.29	33.12		
Share based payment expenses	3.29	11.20		
Reclassification upon exercise of ESOP/RSU	(2.12)	(15.03)		
Closing Balance	30.46	29.29		
(iv) Money received against share warrants				
Particulars	As at			
	June 30, 2022	March 31, 2022		
Opening Balance	337.50	-		
Transaction during the period	(237.50)	337.50		
Closing Balance	100.00	227 50		

Notes to the unaudited standalone financial statements for the period ended June 30, 2022

(All amounts in Rupees Crore except for share data or as otherwise stated)

Note No. 15: Provisions         5.           Particulars         June 30, 20           Non-current provisions         June 30, 20           Non-current provisions         0.           Other provisions         0.           Current provisions         0.           Provision for employee benefits         5.           Compensated absences         5.           Gratuity         0.           Other provisions         4.           Warranty         2.           Total current provisions         9.           Movement in Warranty         2.           Provision for warranty has been estimated based on past history of claims settled.         9.           Unwinding of interest on provisions         0.           Additions/(reversals)         3.           Utilisation         (2.3           Closing balance         3.           Use of closing balance         3.           Disclosed as:         Non-current         0.	As at	
Lease Liabilities         46.           Current         5.           Lease Liabilities         5.           Total current         5.           Note No. 15: Provisions           Particulars           June 30, 20           Non-current provisions           Other provisions         0.           Current provisions           Other provisions         0.           Current provisions           Provision for employee benefits         5.           Compensated absences         5.           Gratuity         0.           Other provisions         9.           Warranty         2.           Total current provisions         9.           Wovement in Warranty         2.           Provision for warranty has been estimated based on past history of claims settled.           Provisions of the warranty in the provisions of the provision of the provisions of the pro	022	March 31, 2022
Lease Liabilities         46.           Current		
Total non-current         46.           Current         5.           Total current         5.           Note No. 15: Provisions         June 30, 20           Particulars         June 30, 20           Non-current provisions         0.           Other provisions         0.           Warranty         0.           Total non-current provisions         5.           Provision for employee benefits         5.           Compensated absences         5.           Gratuity         0.           Other provisions         9.           Warranty         2.           Total current provisions         9.           Movement in Warranty         2.           Provision for warranty has been estimated based on past history of claims settled.           Particulars         June 30, 20           Opening balance         1.           Unwinding of interest on provisions         0.           Additions/(reversals)         3.           Utilisation         (2.           Closing balance         3.           Ucilisation         (2.           Closing balance         3.           Universal signalare         3.           Universal signalare	- 74	11.05
Current         5.           Total current         5.           Note No. 15: Provisions         Particulars           Non-current provisions         Unue 30, 20           Non-current provisions         Other provisions           Warranty         0.           Total non-current provisions         0.           Provision for employee benefits         Compensated absences         5.           Gratuity         0.           Other provisions         2.           Warranty         2.           Total current provisions         9.           Movement in Warranty         Provision for warranty has been estimated based on past history of claims settled.           Particulars         June 30, 20           Opening balance         1.           Unwinding of interest on provisions         0.           Additions/(reversals)         3.           Utilisation         (2.3           Closing balance         3.           Utilisation         (2.3           Closing balance         3.           Worken the current provisions         0.           Additions/(reversals)         3.           Unvinding of interest on provisions         0.		11.95
Lease Liabilities         5.           Total current         5.           Note No. 15: Provisions         June 30, 20           Particulars         June 30, 20           Non-current provisions         Other provisions           Other provisions         Current provisions         Other provision for employee benefits           Compensated absences         5.           Gratuity         0.           Other provisions         Warranty         2.           Total current provisions         9.           Movement in Warranty         Provision for warranty has been estimated based on past history of claims settled.           Particulars         June 30, 20           Opening balance         1.           Unwinding of interest on provisions         0.           Additions/(reversals)         3.           Utilisation         (2.3.           Closing balance         3.           Unwinding of interest on provisions         3.           Additions/(reversals)         3.           Closing balance         3.           Closing balance         3.	./4	11.95
Note No. 15: Provisions         5.           Particulars         June 30, 20           Non-current provisions         June 30, 20           Non-current provisions         0.           Other provisions         0.           Current provisions         0.           Provision for employee benefits         5.           Compensated absences         5.           Gratuity         0.           Other provisions         4.           Warranty         2.           Total current provisions         9.           Movement in Warranty         2.           Provision for warranty has been estimated based on past history of claims settled.         Particulars           Unwinding of interest on provisions         0.           Additions/(reversals)         3.           Utilisation         (2.3           Closing balance         3.           Disclosed as:         Non-current         0.		
Note No. 15: Provisions Particulars  June 30, 20  Non-current provisions Other provisions Warranty Total non-current provisions  Provision for employee benefits Compensated absences Gratuity Other provisions Warranty Other provisions Uarrent provisions  Warranty Intelligible of the provision	.45	7.81
Particulars  Non-current provisions Other provisions Warranty O. Total non-current provisions Provision for employee benefits Compensated absences Gratuity Other provisions Warranty Other provisions Provision for employee benefits Compensated absences Gratuity Other provisions Warranty Other provisions Warranty Other provisions Warranty Intelligible of the provisions Other prov	.45	7.81
Non-current provisions Other provisions Warranty Other provisions Warranty Other provisions  Current provisions Provision for employee benefits Compensated absences Gratuity Other provisions Warranty Other provisions Warranty Other provisions Warranty Other provisions Warranty Other provisions Other provisions  Warranty Other provisions Other p		
Non-current provisions Other provisions Warranty Other provisions Warranty Othal non-current provisions Other provisions Provision for employee benefits Compensated absences Gratuity Other provisions Warranty Other provisions Warranty Other provisions Warranty Other provisions Universely  Movement in Warranty  Provision for warranty has been estimated based on past history of claims settled. Particulars  Opening balance Unwinding of interest on provisions Additions/(reversals) Utilisation Closing balance 3.  Disclosed as:  Non-current	As at	
Other provisions Warranty O. Total non-current provisions Current provisions Provision for employee benefits Compensated absences Gratuity Other provisions Warranty Other provisions Warranty Total current provisions  Provision for warranty has been estimated based on past history of claims settled. Particulars Unwinding of interest on provisions Additions/(reversals) Utilisation Closing balance Opisclosed as:  Non-current  O.  Other provisions	022	March 31, 2022
Other provisions Warranty O. Total non-current provisions Current provisions Provision for employee benefits Compensated absences Gratuity Other provisions Warranty Other provisions Warranty Total current provisions  Provision for warranty has been estimated based on past history of claims settled. Particulars Unwinding of interest on provisions Additions/(reversals) Utilisation Closing balance Opisclosed as:  Non-current  O.  Other provisions		
Warranty O. Total non-current provisions O.  Current provisions Provision for employee benefits Compensated absences 5. Gratuity 0.  Other provisions Warranty 2.  Total current provisions Warranty 9.  Movement in Warranty  Provision for warranty has been estimated based on past history of claims settled.  Particulars  Unwinding of interest on provisions 0. Additions/(reversals) 3. Utilisation (2.3 Closing balance 3.  Disclosed as:  Non-current 0.		
Total non-current provisions  Provision for employee benefits  Compensated absences Gratuity  Other provisions Warranty  Total current provisions Warranty  Provision for warranty has been estimated based on past history of claims settled.  Particulars  Particulars  Unwinding of interest on provisions  Utilisation Closing balance  Disclosed as:  Non-current  O.	).87	0.49
Provision for employee benefits Compensated absences Gratuity  Other provisions Warranty  Total current provisions  Movement in Warranty  Provision for warranty has been estimated based on past history of claims settled.  Particulars  Opening balance  Unwinding of interest on provisions  Additions/(reversals)  Utilisation  Closing balance  3.  Disclosed as:  Non-current  Other provisions  5.  Compensated absences  5.  Additions/ Glaims settled.  Particulars  June 30, 20  3.  4.  Closing balance  3.  On-current	.87	0.49
Provision for employee benefits Compensated absences Gratuity  Other provisions Warranty  Total current provisions  Movement in Warranty  Provision for warranty has been estimated based on past history of claims settled.  Particulars  Opening balance  Unwinding of interest on provisions  Additions/(reversals)  Utilisation  Closing balance  3.  Disclosed as:  Non-current  Other provisions  5.  Additions/  Closing balance  3.  Disclosed as:  5.  5.  2.  2.  2.  3.  4.  5.  5.  5.  5.  6.  4.  6.  6.  6.  6.  6.  6.  6.  6		
Compensated absences Gratuity  Other provisions Warranty  Total current provisions  Movement in Warranty  Provision for warranty has been estimated based on past history of claims settled.  Particulars  Opening balance  Unwinding of interest on provisions  Additions/(reversals)  Utilisation  Closing balance  Disclosed as:  Non-current  Other provisions  5.  June 30, 20  June 30, 20  3.  June 30, 20  3.  June 30, 20  3.  Other provisions  Closing balance  3.  Other provisions  5.  5.  5.  5.  5.  6.  Additions settled.  June 30, 20  Additions settled.  June 30, 20  Additions/(reversals)  3.  Other provisions  5.  June 30, 20  Additions/(reversals)  6.  Other provisions  7.  Other provisions  9.  Other provisions		
Gratuity 0.  Other provisions Warranty 2.  Total current provisions 9.  Movement in Warranty  Provision for warranty has been estimated based on past history of claims settled.  Particulars  Opening balance 1.  Unwinding of interest on provisions 0.  Additions/(reversals) 3.  Utilisation (2.5)  Closing balance 3.  Disclosed as:  Non-current 0.		
Other provisions Warranty Total current provisions  Movement in Warranty  Provision for warranty has been estimated based on past history of claims settled.  Particulars  Opening balance Unwinding of interest on provisions Additions/(reversals) Utilisation Closing balance Disclosed as:  Non-current  Other provisions  9.  June 30, 20  1.  2.3  June 30, 20  3.  June 30, 20  4.  J	.48	5.21
Warranty Total current provisions  Movement in Warranty  Provision for warranty has been estimated based on past history of claims settled.  Particulars  Opening balance  Unwinding of interest on provisions Additions/(reversals)  Utilisation Closing balance  Disclosed as:  Non-current  2.  2.  1.  2.  3.  3.  4.  5.  6.  6.  6.  6.  6.  6.  6.  6.  6	).94	-
Total current provisions  Movement in Warranty  Provision for warranty has been estimated based on past history of claims settled.  Particulars  Opening balance  Unwinding of interest on provisions  Additions/(reversals)  Utilisation  Closing balance  Disclosed as:  Non-current  O.		
Movement in Warranty  Provision for warranty has been estimated based on past history of claims settled.  Particulars  Opening balance  Unwinding of interest on provisions  Additions/(reversals)  Utilisation  Closing balance  Disclosed as:  Non-current  O.	62	1.45
Provision for warranty has been estimated based on past history of claims settled.  Particulars  Une 30, 20  Opening balance Unwinding of interest on provisions Additions/(reversals) 3. Utilisation Closing balance 3.  Disclosed as:  Non-current  O.	.04	6.66
Particulars         June 30, 20           Opening balance         1.           Unwinding of interest on provisions         0.           Additions/(reversals)         3.           Utilisation         (2.5           Closing balance         3.           Disclosed as:         Non-current		
Particulars         June 30, 20           Opening balance         1.           Unwinding of interest on provisions         0.           Additions/(reversals)         3.           Utilisation         (2.5           Closing balance         3.           Disclosed as:         Non-current		
Opening balance 1. Unwinding of interest on provisions 0. Additions/(reversals) 3. Utilisation (2.3 Closing balance 3.  Disclosed as:	As at	
Opening balance     1.       Unwinding of interest on provisions     0.       Additions/(reversals)     3.       Utilisation     (2.3       Closing balance     3.       Disclosed as:     0.	022	March 31, 2022
Unwinding of interest on provisions 0. Additions/(reversals) 3. Utilisation (2.3 Closing balance 3.  Disclosed as:	94	1.21
Additions/(reversals) 3.  Utilisation (2.3)  Closing balance 3.  Disclosed as:	0.04	0.11
Utilisation (2.3 Closing balance 3. Disclosed as:	3.85	3.76
Disclosed as:  Non-current 0.	34)	(3.14)
Non-current 0.	.49	1.94
	).87	0.49
Current 2.	62	1.45
	02 3.49	1.94

# Notes to the unaudited standalone financial statements for the period ended June 30, 2022

(All amounts in Rupees Crore except for share data or as otherwise stated)

10.97

18.23

Note	Nο.	16:	Trade	Pava	hles

**Total other current liabilities** 

Particulars	As at	
	June 30, 2022	March 31, 2022
Total outstanding dues of micro and small enterprises (MSME)	9.84	11.48
Total outstanding dues of creditors other than micro and small enterprises	130.24	105.22
Total trade payables	140.08	116.70
Note No. 17: Other Financial Liabilities		
Particulars	As at	
	June 30, 2022	March 31, 2022
Current		
Due to employees	13.57	15.55
Capital Creditors	6.09	4.59
Unpaid dividend	0.03	0.03
Other liabilities	0.15	0.14
Foreign Exchange Forward Contracts	0.25	-
Total current	20.09	20.31
Note No. 18: Other Current Liabilities		
Particulars	As at	
	June 30, 2022	March 31, 2022
Advances received from customers	3.41	6.60
Deferred revenue	2.26	3.30
Statutory dues	5.30	8.33
——————————————————————————————————————		

Note No. 10: Payanya from Operations				
Note No. 19: Revenue from Operations Particulars		Quarter Ended		Year ende
	June 30, 2022	March 31, 2022	June 30, 2021	March 31, 202
Revenue from contract with customers				
Sale of goods  Manufactured goods - Optical and Data Networking products including multiplexers*	109.88	104.77	129.82	478.4
Component sales	103.88	104.77	123.82	470.4
·	109.88	104.77	129.82	478.44
Rendering of services				45.00
Installation and commissioning revenue Annual maintenance revenue	1.82 13.37	5.15 13.26	2.33 10.14	16.97 48.71
Other service revenue	0.56	2.32	1.78	5.02
-	15.75	20.73	14.25	70.70
Total revenue from operations	125.63	125.50	144.07	549.14
* Includes sale of certain traded goods				
Note No. 20: Other Income				
Particulars		Quarter Ended		Year ended
<u> </u>	June 30, 2022	March 31, 2022	June 30, 2021	March 31, 2022
nterest income from banks on deposits	9.84	8.43	3.25	24.11
Loss)/Gain on current investments carried at fair value through statement of profit and loss	1.22	(0.30)	(0.01)	0.48
Gain on sale of current investments carried at fair value through statement of profit and loss	5.66	4.90	0.28	8.57
Unwinding of discount on fair valuation of financials assets Net gain on foreign currency transactions and translation	0.05	0.04 0.72	0.04 3.46	0.16 3.15
Export Incentive	1.91	(0.33)	0.41	2.54
Other non-operating income	1.01	(0.55)	01.12	2.0
Bad debts recovered	-	0.49	-	0.99
Profit on sale of property, plant and equipment	-	0.01	-	0.01
Interest on income tax refunds	-	0.16	0.79	2.49
Miscellaneous income	0.01	0.27	0.16	0.75
Total other income	18.69	14.39	8.38	43.25
Note No. 21A: Cost of Materials Consumed Particulars		Quarter Ended		Year ended
-	June 30, 2022	March 31, 2022	June 30, 2021	March 31, 2022
Opening stock	274.37	267.91	213.65	213.65
Add: Purchases	112.03	77.32	51.59	351.46
	386.40	345.23	265.24	565.11
Less: Closing stock	319.00	274.37	199.28	274.37
Cost of materials consumed	67.40	70.86	65.96	290.74
Note No. 21B: Changes in inventories of stock in trade				
Particulars		Quarter Ended		Year ended
	June 30, 2022	March 31, 2022	June 30, 2021	March 31, 2022
Opening stock - stock in trade Closing stock - stock in trade	3.65 3.37	3.32	1 42	2.65
Changes in inventories of stock in trade	0.28	3.65 (0.33)	1.43 (1.43)	3.65 (3.65)
<u>-</u>		(5:55)	(=: -5)	(5.55)
Note No. 22: Employee benefit expenses		Quarter Ended		Year ended
		March 31, 2022	June 30, 2021	March 31, 2022
	lune 20, 2022		40.47	175.21
Particulars	June 30, 2022 55.51	50.16		8.30
Particulars  Salaries and wages, including performance incentives	June 30, 2022 55.51 2.55	50.16 2.18	1.97	
Particulars  Salaries and wages, including performance incentives  Contribution to provident and pension funds  Gratuity expenses	55.51 2.55 1.12	2.18	0.51	
Particulars  Salaries and wages, including performance incentives  Contribution to provident and pension funds  Gratuity expenses  Employee share based payment expenses	55.51 2.55 1.12 3.29	2.18 - 3.82	0.51 1.79	11.20
Particulars  Salaries and wages, including performance incentives  Contribution to provident and pension funds  Gratuity expenses  Employee share based payment expenses	55.51 2.55 1.12 3.29 1.05	2.18 - 3.82 1.51	0.51 1.79 1.08	11.20 6.92
Particulars  Salaries and wages, including performance incentives Contribution to provident and pension funds Gratuity expenses Employee share based payment expenses Staff welfare expenses	55.51 2.55 1.12 3.29 1.05 63.52	2.18 - 3.82 1.51 57.67	0.51 1.79 1.08 45.82	11.20 6.92 204.14
Particulars  Salaries and wages, including performance incentives Contribution to provident and pension funds Gratuity expenses Employee share based payment expenses Staff welfare expenses  Less: Capitalized during the period [Refer Note No. 4(b)]	55.51 2.55 1.12 3.29 1.05	2.18 - 3.82 1.51	0.51 1.79 1.08	11.20 6.92 204.14 79.63
Particulars  Salaries and wages, including performance incentives Contribution to provident and pension funds Gratuity expenses Employee share based payment expenses Staff welfare expenses  Less: Capitalized during the period [Refer Note No. 4(b)] Total employee benefit expenses	55.51 2.55 1.12 3.29 1.05 63.52 26.35	2.18 - 3.82 1.51 57.67 20.28	0.51 1.79 1.08 45.82 18.80	2.51 11.20 6.92 204.14 79.63 124.51
Particulars  Salaries and wages, including performance incentives Contribution to provident and pension funds Gratuity expenses Employee share based payment expenses Staff welfare expenses  Less: Capitalized during the period [Refer Note No. 4(b)] Total employee benefit expenses  Note No. 23A: Finance cost	55.51 2.55 1.12 3.29 1.05 63.52 26.35	2.18 - 3.82 1.51 57.67 20.28	0.51 1.79 1.08 45.82 18.80	11.20 6.92 204.14 79.63 124.51
Particulars  Salaries and wages, including performance incentives Contribution to provident and pension funds Gratuity expenses Employee share based payment expenses Staff welfare expenses  Less: Capitalized during the period [Refer Note No. 4(b)] Total employee benefit expenses  Note No. 23A: Finance cost	55.51 2.55 1.12 3.29 1.05 63.52 26.35	2.18 3.82 1.51 57.67 20.28 <b>37.39</b>	0.51 1.79 1.08 45.82 18.80	11.20 6.92 204.14 79.63 <b>124.5</b> 1
Particulars  Salaries and wages, including performance incentives Contribution to provident and pension funds Gratuity expenses Employee share based payment expenses Staff welfare expenses  Less: Capitalized during the period [Refer Note No. 4(b)] Fotal employee benefit expenses  Note No. 23A: Finance cost Particulars  Interest expense	55.51 2.55 1.12 3.29 1.05 63.52 26.35 37.17	2.18 3.82 1.51 57.67 20.28 37.39 Quarter Ended March 31, 2022	0.51 1.79 1.08 45.82 18.80 27.02	11.20 6.92 204.14 79.63 124.51 Year ended March 31, 2022
Particulars  Salaries and wages, including performance incentives Contribution to provident and pension funds Gratuity expenses Employee share based payment expenses Staff welfare expenses  Less: Capitalized during the period [Refer Note No. 4(b)] Total employee benefit expenses  Note No. 23A: Finance cost Particulars  Interest expense  (i) Unwinding of discount on fair valuation of financial liabilities	55.51 2.55 1.12 3.29 1.05 63.52 26.35 37.17  June 30, 2022	2.18	0.51 1.79 1.08 45.82 18.80 27.02 June 30, 2021	11.20 6.92 204.14 79.63 124.51 Year ended March 31, 2022
Particulars  Salaries and wages, including performance incentives Contribution to provident and pension funds Gratuity expenses Employee share based payment expenses Staff welfare expenses  Less: Capitalized during the period [Refer Note No. 4(b)] Fotal employee benefit expenses  Note No. 23A: Finance cost Particulars  Interest expense	55.51 2.55 1.12 3.29 1.05 63.52 26.35 37.17	2.18 3.82 1.51 57.67 20.28 37.39 Quarter Ended March 31, 2022	0.51 1.79 1.08 45.82 18.80 27.02	11.20 6.92 204.14 79.63 124.51 Year ended March 31, 2022

Note No. 23B: Allowance for expected credit loss				
Particulars		Quarter Ended		Year ended
	June 30, 2022	March 31, 2022	June 30, 2021	March 31, 2022
Allowance for expected credit loss	(4.71)	68.64	1.16	87.91
Total Allowance for expected credit loss	(4.71)	68.64	1.16	87.91

Notes to the unaudited standalone financial statements for the period ended June 30, 2022

(All amounts in Rupees Crore except for share data or as otherwise stated)

Note	Nο	24.	Other	Expenses

Particulars		Quarter Ended		
	June 30, 2022	March 31, 2022	June 30, 2021	March 31, 2022
Installation and commissioning expenses	1.87	1.99	0.49	12.47
Other processing charges	0.06	0.93	0.15	1.19
Power and fuel	1.37	1.64	1.26	5.09
Housekeeping and security	0.69	0.67	0.60	2.55
Lease rentals	0.38	0.42	0.42	1.65
Repairs and maintenance - machinery	0.08	0.10	0.08	0.43
Repairs and maintenance - others	0.60	0.63	0.42	2.73
Sub-contractor charges	2.63	2.64	2.30	10.19
Insurance	0.25	0.34	0.18	1.28
Rates and taxes	0.16	4.99	0.07	5.58
Communication	0.32	0.15	0.26	0.92
Royalty	0.01	0.06	0.06	0.16
Travelling and conveyance	0.93	1.36	0.48	3.70
Printing and stationery	0.06	0.04	0.03	0.18
Freight and forwarding	0.19	0.60	6.11	10.24
Sales expenses	0.14	0.04	(0.19)	-
Sales commission	1.62	1.04	2.36	6.68
Business promotion	0.05	0.28	0.13	0.83
Director sitting fees	0.06	0.13	0.03	0.28
Director commission	-	0.48	-	0.48
Legal and professional	3.95	4.45	3.21	14.35
Auditors remuneration and out-of-pocket expenses				
Audit Fee (including fees for limited reviews)	0.14	0.13	0.11	0.53
Tax Audit Fee	-	0.03	-	0.03
Certification matters	-	0.04	0.01	0.09
Other services	0.15	-	-	-
Auditors out-of-pocket expenses	0.02	-	0.01	0.01
Net loss on foreign currency transactions and translation	0.01	-	-	-
Provision for warranty	3.84	1.60	0.88	3.76
Expenditure on corporate social responsibility	-	0.29	0.07	0.46
Reimbursement of expenses to subsidiary	2.90	6.05	4.43	17.66
Subscription and Membership	0.80	0.39	0.25	1.44
Miscellaneous expenses	0.70	1.15	0.36	2.57
Total other expenses	23.98	32.66	24.57	107.53

Note No. 25: Income Tax Expense

Particulars	Quarter Ended Yea			Year ended
	June 30, 2022	March 31, 2022	June 30, 2021	March 31, 2022
a. Current tax				
Tax on profits for the period	(0.89)	9.90	1.44	-
Adjustments for tax of prior periods	-	(0.13)	-	0.19
Total current tax expense	(0.89)	9.77	1.44	0.19
b. Deferred tax				
Decrease/(increase) in deferred tax assets	(5.41)	(56.04)	(0.65)	(54.61)
Total deferred tax (benefit)/expense	(5.41)	(56.04)	(0.65)	(54.61)
Total Income tax (benefit)/expense	(6.30)	(46.27)	0.79	(54.42)