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|   |                                                                                          |                                    |                                |                        |                                                  |
|---|------------------------------------------------------------------------------------------|------------------------------------|--------------------------------|------------------------|--------------------------------------------------|
| 6 | <b>Balance Sheet as at 30 September 2022 (Consolidated - Unaudited)</b>                  |                                    |                                | <b>(Rs. in Crores)</b> |                                                  |
|   | <b>Particulars</b>                                                                       | <b>As at<br/>30 September 2022</b> | <b>As at<br/>31 March 2022</b> |                        |                                                  |
|   | <b>ASSETS</b>                                                                            | <b>Unaudited</b>                   | <b>Audited</b>                 |                        |                                                  |
|   |                                                                                          |                                    |                                |                        |                                                  |
|   |                                                                                          |                                    |                                |                        | After giving impact of the scheme, refer note- 3 |
|   | <b>Non-current assets</b>                                                                |                                    |                                |                        |                                                  |
|   | Property, plant and equipment                                                            | 2.13                               | 5.08                           |                        |                                                  |
|   | Other intangible assets                                                                  | 0.58                               | 0.82                           |                        |                                                  |
|   | Financial assets                                                                         |                                    |                                |                        |                                                  |
|   | Investments                                                                              | 47.58                              | 48.36                          |                        |                                                  |
|   | Loans                                                                                    | -                                  | 215.61                         |                        |                                                  |
|   | Other financial assets                                                                   | -                                  | 0.31                           |                        |                                                  |
|   | Non-current tax assets, net                                                              | 0.55                               | 2.13                           |                        |                                                  |
|   | <b>Total of Non-current assets</b>                                                       | <b>50.84</b>                       | <b>272.31</b>                  |                        |                                                  |
|   | <b>Current assets</b>                                                                    |                                    |                                |                        |                                                  |
|   | Inventories                                                                              | 0.96                               | 0.98                           |                        |                                                  |
|   | Financial assets                                                                         |                                    |                                |                        |                                                  |
|   | Trade receivables                                                                        | 0.49                               | 0.58                           |                        |                                                  |
|   | Cash and cash equivalents                                                                | 0.33                               | 0.92                           |                        |                                                  |
|   | Other bank balances                                                                      | -                                  | 0.00                           |                        |                                                  |
|   | Loans                                                                                    | 222.14                             | -                              |                        |                                                  |
|   | Other financial assets                                                                   | 0.88                               | 3.60                           |                        |                                                  |
|   | Other current assets                                                                     | 15.13                              | 15.13                          |                        |                                                  |
|   | <b>Total of current assets</b>                                                           | <b>239.93</b>                      | <b>21.21</b>                   |                        |                                                  |
|   | <b>Total of assets</b>                                                                   | <b>290.77</b>                      | <b>293.52</b>                  |                        |                                                  |
|   |                                                                                          |                                    |                                |                        |                                                  |
|   | <b>EQUITY AND LIABILITIES</b>                                                            |                                    |                                |                        |                                                  |
|   | <b>Equity</b>                                                                            |                                    |                                |                        |                                                  |
|   | Equity Share Capital                                                                     | 19.74                              | 19.74                          |                        |                                                  |
|   | Other Equity                                                                             | (130.74)                           | (313.85)                       |                        |                                                  |
|   | <b>Total of Equity</b>                                                                   | <b>(111.00)</b>                    | <b>(294.11)</b>                |                        |                                                  |
|   | <b>Liabilities</b>                                                                       |                                    |                                |                        |                                                  |
|   | <b>Non-current liabilities</b>                                                           |                                    |                                |                        |                                                  |
|   | Financial liabilities                                                                    |                                    |                                |                        |                                                  |
|   | Borrowings                                                                               | 363.83                             | 500.00                         |                        |                                                  |
|   | Lease Liabilities                                                                        | -                                  | 1.49                           |                        |                                                  |
|   | Other financial liabilities                                                              | -                                  | 9.96                           |                        |                                                  |
|   | Provisions                                                                               | 0.16                               | 0.91                           |                        |                                                  |
|   | Other non-current liabilities                                                            | -                                  | -                              |                        |                                                  |
|   | <b>Total of Non-current liabilities</b>                                                  | <b>363.99</b>                      | <b>512.36</b>                  |                        |                                                  |
|   | <b>Current liabilities</b>                                                               |                                    |                                |                        |                                                  |
|   | Financial liabilities                                                                    |                                    |                                |                        |                                                  |
|   | Lease Liabilities                                                                        | -                                  | 0.88                           |                        |                                                  |
|   | Trade payables                                                                           |                                    |                                |                        |                                                  |
|   | - total outstanding dues of micro enterprises and small enterprises                      | -                                  | 1.61                           |                        |                                                  |
|   | - total outstanding dues of creditors other than micro enterprises and small enterprises | 31.53                              | 37.62                          |                        |                                                  |
|   | Other financial liabilities                                                              | 5.08                               | 6.97                           |                        |                                                  |
|   | Other current liabilities                                                                | 0.10                               | 7.07                           |                        |                                                  |
|   | Provisions                                                                               | 0.01                               | 0.02                           |                        |                                                  |
|   | Current tax liabilities, net                                                             | 1.06                               | 21.10                          |                        |                                                  |
|   | <b>Total of Current liabilities</b>                                                      | <b>37.78</b>                       | <b>75.27</b>                   |                        |                                                  |
|   | <b>Total of Equity and Liabilities</b>                                                   | <b>290.77</b>                      | <b>293.52</b>                  |                        |                                                  |

|   |                                                                                              |                                                                                    |                                                                                     |                 |
|---|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------|
| 7 | <b>Cash Flow statement for the period ended 30 September 2022 (Consolidated-Unaudited)</b>   |                                                                                    |                                                                                     | (Rs. in Crores) |
|   | <b>Particulars</b>                                                                           | <b>Year to date figures<br/>for current period<br/>ended<br/>30 September 2022</b> | <b>Year to date figures<br/>for previous period<br/>ended<br/>30 September 2021</b> |                 |
|   |                                                                                              | <b>Unaudited</b>                                                                   | <b>Unaudited</b>                                                                    |                 |
|   |                                                                                              |                                                                                    | <b>After giving impact of<br/>the scheme, refer note-<br/>3</b>                     |                 |
|   | <b>A. Cash flow from operating activities:</b>                                               |                                                                                    |                                                                                     |                 |
|   | Profit/(loss) before tax                                                                     | 182.79                                                                             | (33.28)                                                                             |                 |
|   | <b>Adjustments for :</b>                                                                     |                                                                                    |                                                                                     |                 |
|   | Depreciation and amortization expense                                                        | 0.85                                                                               | 0.63                                                                                |                 |
|   | Interest expense                                                                             | 2.20                                                                               | 31.58                                                                               |                 |
|   | Interest income                                                                              | (0.02)                                                                             | (1.32)                                                                              |                 |
|   | Interest income from financing and related activities                                        | (0.00)                                                                             | -                                                                                   |                 |
|   | Profit on sale of Investments                                                                | -                                                                                  | (0.14)                                                                              |                 |
|   | Dividend income                                                                              | -                                                                                  | (15.00)                                                                             |                 |
|   | Loss on sale of investments                                                                  | -                                                                                  | 0.71                                                                                |                 |
|   | Fair valuation of financial instruments, net                                                 | (0.79)                                                                             | -                                                                                   |                 |
|   | Loss on sale/written off of property, plant and equipment                                    | 0.01                                                                               | -                                                                                   |                 |
|   | Provision for employee benefits                                                              | (0.77)                                                                             | 0.03                                                                                |                 |
|   | Provisions written back                                                                      | (19.73)                                                                            | -                                                                                   |                 |
|   | Balances written-off                                                                         | 0.00                                                                               | -                                                                                   |                 |
|   | Notional Interest Income                                                                     | (146.17)                                                                           | -                                                                                   |                 |
|   | Liabilities written back                                                                     | (18.82)                                                                            | -                                                                                   |                 |
|   | De-recognition of lease liability                                                            | (0.20)                                                                             | -                                                                                   |                 |
|   | Share based payment expenses                                                                 | 1.11                                                                               | 1.37                                                                                |                 |
|   | <b>Operating loss before working capital changes and other adjustments</b>                   | <b>0.46</b>                                                                        | <b>(15.42)</b>                                                                      |                 |
|   | <b>Working capital changes and other adjustments:</b>                                        |                                                                                    |                                                                                     |                 |
|   | Trade receivables                                                                            | 0.09                                                                               | 0.00                                                                                |                 |
|   | Loans and other financial assets                                                             | 3.02                                                                               | (67.48)                                                                             |                 |
|   | Other assets                                                                                 | 0.05                                                                               | (1.31)                                                                              |                 |
|   | Inventories                                                                                  | 0.02                                                                               | -                                                                                   |                 |
|   | Trade payables                                                                               | (0.28)                                                                             | -                                                                                   |                 |
|   | Other financial liabilities                                                                  | (0.43)                                                                             | (441.22)                                                                            |                 |
|   | Other liabilities and provisions                                                             | (6.98)                                                                             | (2.76)                                                                              |                 |
|   | <b>Cash generated from/(used in) operating activities</b>                                    | <b>(4.05)</b>                                                                      | <b>(528.19)</b>                                                                     |                 |
|   | Income tax (paid)/ refund received, net                                                      | 1.26                                                                               | 0.04                                                                                |                 |
|   | <b>Net cash (used in)/ generated from operating activities</b>                               | <b>(2.79)</b>                                                                      | <b>(528.15)</b>                                                                     |                 |
|   | <b>B. Cash flow from investing activities:</b>                                               |                                                                                    |                                                                                     |                 |
|   | Purchase of property, plant and equipment and other intangible assets                        | -                                                                                  | (0.86)                                                                              |                 |
|   | Sale of property, plant and equipment and other intangible assets                            | 0.12                                                                               | -                                                                                   |                 |
|   | Movement in fixed deposits, net                                                              | -                                                                                  | (0.85)                                                                              |                 |
|   | Interest received on fixed deposits                                                          | 0.00                                                                               | -                                                                                   |                 |
|   | Sale of securities, net                                                                      | 0.79                                                                               | 204.78                                                                              |                 |
|   | Inter-corporate loans given, net                                                             | (6.53)                                                                             | -                                                                                   |                 |
|   | Interest received                                                                            | 0.02                                                                               | 1.32                                                                                |                 |
|   | Dividend income received                                                                     | -                                                                                  | 15.00                                                                               |                 |
|   | <b>Net cash generated from investing activities</b>                                          | <b>(5.60)</b>                                                                      | <b>219.39</b>                                                                       |                 |
|   | <b>C. Cash flow from financing activities:</b>                                               |                                                                                    |                                                                                     |                 |
|   | Payment of lease liabilities                                                                 | 0.01                                                                               | -                                                                                   |                 |
|   | Borrowings from banks and financial institutions                                             | 10.00                                                                              | 330.54                                                                              |                 |
|   | Interest paid on borrowings                                                                  | (2.20)                                                                             | (18.02)                                                                             |                 |
|   | <b>Net cash generated from/ (used in) financing activities</b>                               | <b>7.81</b>                                                                        | <b>312.52</b>                                                                       |                 |
|   | <b>D. Increase/ (decrease) in cash and cash equivalents, net (A+B+C)</b>                     | <b>(0.59)</b>                                                                      | <b>3.76</b>                                                                         |                 |
|   | <b>E. Cash and cash equivalents at the beginning of the period</b>                           | <b>0.92</b>                                                                        | <b>3.13</b>                                                                         |                 |
|   | <b>F. Cash and cash equivalents at the end of the period (D+E)</b>                           | <b>0.33</b>                                                                        | <b>6.89</b>                                                                         |                 |
| 8 | Previous period/year numbers have been regrouped/reclassified wherever considered necessary. |                                                                                    |                                                                                     |                 |

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|------------------------------------------------------------------------------------------|----------------------------------------------------------------|----------------------------|--------------------------------------------------------|
| 5                                                                                        | Balance Sheet as at 30 September 2022 (Standalone - Unaudited) | (Rs. in Crores)            |                                                        |
| Particulars                                                                              |                                                                | As at<br>30 September 2022 | As at<br>31 March 2022                                 |
| ASSETS                                                                                   |                                                                | Unaudited                  | Audited                                                |
|                                                                                          |                                                                |                            | After giving impact of<br>the scheme, refer note-<br>3 |
| Non-current assets                                                                       |                                                                |                            |                                                        |
| Property, plant and equipment                                                            |                                                                | 2.03                       | 4.94                                                   |
| Other intangible assets                                                                  |                                                                | 0.58                       | 0.82                                                   |
| Financial assets                                                                         |                                                                |                            |                                                        |
| Investments                                                                              |                                                                | 498.13                     | 508.51                                                 |
| Loans                                                                                    |                                                                | -                          | 215.61                                                 |
| Other financial assets                                                                   |                                                                | -                          | 0.31                                                   |
| Non-current tax assets, net                                                              |                                                                | 0.55                       | 0.76                                                   |
| Total of Non-current assets                                                              |                                                                | 501.29                     | 730.95                                                 |
| Current assets                                                                           |                                                                |                            |                                                        |
| Financial assets                                                                         |                                                                |                            |                                                        |
| Cash and cash equivalents                                                                |                                                                | 0.27                       | 0.58                                                   |
| Loans                                                                                    |                                                                | 226.92                     | 4.32                                                   |
| Other financial assets                                                                   |                                                                | 0.81                       | 3.53                                                   |
| Other current assets                                                                     |                                                                | 13.37                      | 13.27                                                  |
| Total of current assets                                                                  |                                                                | 241.37                     | 21.70                                                  |
| Total of Assets                                                                          |                                                                | 742.66                     | 752.65                                                 |
| EQUITY AND LIABILITIES                                                                   |                                                                |                            |                                                        |
| Equity                                                                                   |                                                                |                            |                                                        |
| Equity Share Capital                                                                     |                                                                | 19.74                      | 19.74                                                  |
| Other Equity                                                                             |                                                                | 45.81                      | (418.29)                                               |
| Total of Equity                                                                          |                                                                | 65.55                      | (398.55)                                               |
| Liabilities                                                                              |                                                                |                            |                                                        |
| Non-current liabilities                                                                  |                                                                |                            |                                                        |
| Financial liabilities                                                                    |                                                                |                            |                                                        |
| Borrowings                                                                               |                                                                | 604.53                     | 500.00                                                 |
| Lease Liabilities                                                                        |                                                                | -                          | 1.48                                                   |
| Other financial liabilities                                                              |                                                                | -                          | 9.96                                                   |
| Provisions                                                                               |                                                                | 0.16                       | 0.84                                                   |
| Total of Non-current liabilities                                                         |                                                                | 604.69                     | 512.28                                                 |
| Current liabilities                                                                      |                                                                |                            |                                                        |
| Financial liabilities                                                                    |                                                                |                            |                                                        |
| Borrowings                                                                               |                                                                | 34.56                      | 547.64                                                 |
| Lease Liabilities                                                                        |                                                                | -                          | 0.88                                                   |
| Trade payables                                                                           |                                                                |                            |                                                        |
| - total outstanding dues of micro enterprises and small enterprises                      |                                                                | -                          | 1.50                                                   |
| - total outstanding dues of creditors other than micro enterprises and small enterprises |                                                                | 31.38                      | 37.56                                                  |
| Other financial liabilities                                                              |                                                                | 6.38                       | 44.35                                                  |
| Other current liabilities                                                                |                                                                | 0.09                       | 6.97                                                   |
| Provisions                                                                               |                                                                | 0.01                       | 0.02                                                   |
| Total of Current liabilities                                                             |                                                                | 72.42                      | 638.92                                                 |
| Total of Equity and Liabilities                                                          |                                                                | 742.66                     | 752.65                                                 |

| 6 | Cash Flow statement for the period ended 30 September 2022 (Standalone-Unaudited)   |                                                                          | (Rs. in Crores)                                                           |                                                        |
|---|-------------------------------------------------------------------------------------|--------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------|
|   | Particulars                                                                         | Year to date figures<br>for current period<br>ended<br>30 September 2022 | Year to date figures<br>for previous period<br>ended<br>30 September 2021 |                                                        |
|   |                                                                                     | Unaudited                                                                | Unaudited                                                                 | After giving impact of<br>the scheme, refer note-<br>3 |
|   | <b>A. Cash flow from operating activities:</b>                                      |                                                                          |                                                                           |                                                        |
|   | Profit/(loss) before tax                                                            | 463.93                                                                   | (56.45)                                                                   |                                                        |
|   | <b>Adjustments for :</b>                                                            |                                                                          |                                                                           |                                                        |
|   | Depreciation and amortisation expense                                               | 0.82                                                                     | 0.61                                                                      |                                                        |
|   | Interest income                                                                     | (6.77)                                                                   | (0.18)                                                                    |                                                        |
|   | Dividend income                                                                     | -                                                                        | (15.00)                                                                   |                                                        |
|   | Interest expense                                                                    | 3.97                                                                     | 55.18                                                                     |                                                        |
|   | Interest on non convertible debentures                                              | 0.01                                                                     | -                                                                         |                                                        |
|   | Interest expense on taxation                                                        | 0.05                                                                     | -                                                                         |                                                        |
|   | Profit on sale of Investments                                                       | -                                                                        | (0.14)                                                                    |                                                        |
|   | Provision for employee benefits                                                     | (0.70)                                                                   | 0.03                                                                      |                                                        |
|   | Notional Interest Income                                                            | (405.46)                                                                 | -                                                                         |                                                        |
|   | Balance written back                                                                | (61.11)                                                                  | -                                                                         |                                                        |
|   | Loss on sale of investment                                                          | -                                                                        | 0.09                                                                      |                                                        |
|   | Derecognition of lease liability                                                    | (0.20)                                                                   | -                                                                         |                                                        |
|   | Share based payment expense                                                         | 1.12                                                                     | 1.37                                                                      |                                                        |
|   | <b>Operating profit/(loss) before working capital changes and other adjustments</b> | <b>(4.34)</b>                                                            | <b>(14.49)</b>                                                            |                                                        |
|   | <b>Working capital changes and other adjustments:</b>                               |                                                                          |                                                                           |                                                        |
|   | Trade receivables                                                                   | 2.85                                                                     | 0.00                                                                      |                                                        |
|   | Other financial assets                                                              | -                                                                        | (67.71)                                                                   |                                                        |
|   | Other assets                                                                        | (0.05)                                                                   | (1.29)                                                                    |                                                        |
|   | Trade payables                                                                      | (0.27)                                                                   | -                                                                         |                                                        |
|   | Other financial liabilities                                                         | (1.78)                                                                   | (441.57)                                                                  |                                                        |
|   | Other current liabilities                                                           | (6.88)                                                                   | (2.76)                                                                    |                                                        |
|   | <b>Cash generated from/ (used in) operating activities</b>                          | <b>(10.47)</b>                                                           | <b>(527.82)</b>                                                           |                                                        |
|   | Income tax (paid)/ refund received, net                                             | 0.17                                                                     | 0.00                                                                      |                                                        |
|   | <b>Net cash (used in)/ generated from operating activities</b>                      | <b>(10.30)</b>                                                           | <b>(527.82)</b>                                                           |                                                        |
|   | <b>B. Cash flow from investing activities:</b>                                      |                                                                          |                                                                           |                                                        |
|   | Sale/(purchase) of property, plant and equipment and other intangible assets        | 0.11                                                                     | (0.86)                                                                    |                                                        |
|   | Investment in equity shares of subsidiaries                                         | -                                                                        | (0.05)                                                                    |                                                        |
|   | Movement in fixed deposits, net                                                     | 0.10                                                                     | (0.85)                                                                    |                                                        |
|   | Sale/ (Investment) in securities, net                                               | 9.44                                                                     | 74.63                                                                     |                                                        |
|   | Investment in / sale of short term instruments                                      | -                                                                        | 16.26                                                                     |                                                        |
|   | Inter-corporate loans (given)/ received back, net                                   | (0.16)                                                                   | (0.56)                                                                    |                                                        |
|   | Interest received                                                                   | -                                                                        | 0.17                                                                      |                                                        |
|   | Dividend income received                                                            | -                                                                        | 15.00                                                                     |                                                        |
|   | <b>Net cash generated from/ (used in) investing activities</b>                      | <b>9.49</b>                                                              | <b>103.74</b>                                                             |                                                        |
|   | <b>C. Cash flow from financing activities:</b>                                      |                                                                          |                                                                           |                                                        |
|   | Borrowings from banks and financial institutions                                    | 10.00                                                                    | -                                                                         |                                                        |
|   | Proceeds from inter-corporate borrowings                                            | -                                                                        | 445.95                                                                    |                                                        |
|   | Repayment of inter-corporate borrowings                                             | (13.08)                                                                  | -                                                                         |                                                        |
|   | Interest paid on borrowings                                                         | 3.58                                                                     | (18.02)                                                                   |                                                        |
|   | <b>Net cash flow from financing activities</b>                                      | <b>0.50</b>                                                              | <b>427.93</b>                                                             |                                                        |
|   | <b>D. (Decrease)/Increase in cash and cash equivalents, net (A+B+C)</b>             | <b>(0.31)</b>                                                            | <b>3.85</b>                                                               |                                                        |
|   | <b>E. Cash and cash equivalents at the beginning of the period</b>                  | <b>0.58</b>                                                              | <b>2.20</b>                                                               |                                                        |
|   | <b>F. Cash and cash equivalents at the end of the period (D+E)</b>                  | <b>0.27</b>                                                              | <b>6.05</b>                                                               |                                                        |

- 7 The Company's primary business segment is reflected based on principal business activities carried on by the Company. As per Indian Accounting Standard 108 as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, the Company operates in one reportable business segment and is primarily operating in India and hence, considered as single geographical segment.
- 8 Pursuant to and in compliance with the NCLT approved composite Scheme of Amalgamation and Arrangement, involving SORIL Infra Resources Limited ("Transferor Company 6 / Sonil") and Yaari Digital Integrated Services Limited ("the Company/ Transferee Company / Demerging Company 1"), amongst others, which came into effect on August 3, 2022 ("the Scheme"), the company on August 22, 2022 has made allotment of 1,11,16,690 (one crore eleven lacs sixteen thousand six hundred ninety) fully paid-up equity shares of Rs 2/- each of the Company, to the public shareholders of SORIL Infra Resources Limited ("SORIL"), who were entitled to receive 1 (one) fully paid-up equity share of face value Rs. 2 each of the Company for every 1 (one) fully paid-up equity share of face value of Rs. 10 each, held by them in SORIL, on the SORIL Record Date i.e. August 19, 2022.
- 9 Previous period/year numbers have been regrouped/reclassified wherever considered necessary.

Registered Office: 5th Floor, Plot No 108, IT Park, Udyog Vihar, Phase -1, Gurugram, Haryana 122016  
Corporate Identity Number: L51101HR2007PLC077999

**For and on behalf of Board of Directors**

**Place: Gurugram**  
**Date: 11 November 2022**

**Kubeir Khara**  
**Executive Director & CEO**