



April 17, 2023

To, BSE Limited The Corporate Relationship Department, P J Towers, Dalal Street, Mumbai – 400 001 BSE Security Code: 533162	To, National Stock Exchange of India Limited Listing Department “Exchange Plaza” Bandra Kurla Complex, Bandra (E), Mumbai – 400 051 NSE Trading Symbol: HATHWAY
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Sub: Outcome of the Meeting of the Board of Directors of the Company held on Monday, April 17, 2023 and Submission of Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended March 31, 2023 and Limited Review of Financial Results (Standalone and Consolidated) of the Company for the quarter ended March 31, 2023

Dear Sir/Madam,

In continuation of our letter dated April 10, 2023, we wish to inform you that the Board of Directors of the Company, at its meeting held today, have approved and considered the following matters:

1. **Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended March 31, 2023 and Limited Review of Financial Results (Standalone and Consolidated) of the Company for the quarter ended March 31, 2023**

The Board of Directors of the Company have approved the Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended March 31, 2023 and Limited Review of Financial Results (Standalone and Consolidated) of the Company for the quarter ended March 31, 2023, as recommended by the Audit Committee.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- i. Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended March 31, 2023 and Limited Review of Financial Results (Standalone and Consolidated) of the Company for the quarter ended March 31, 2023; and
- ii. Auditor’s Report on the Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended March 31, 2023 and Limited Review of Financial Results (Standalone and Consolidated) of the Company for the quarter ended March 31, 2023.

Further, we would like to inform you that M/s. Nayan Parikh & Co., Chartered Accountants, Statutory Auditors have issued Audit Reports with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) for the financial year ended March 31, 2023 and reviewed quarterly Financial Results (Standalone and Consolidated) for the quarter ended March 31, 2023.

Hathway Cable and Datacom Limited

Regd. Office: 805/806, “Windsor”, Off C.S.T Road, Kalina, Santacruz (E), Mumbai-400098

Tel: +91 022 40542500 Fax: +91 022 40542700

Email: info@hathway.net Website: www.hathway.com

CIN No. L64204MH1959PLC011421



The aforesaid Financial Results (Standalone and Consolidated) can also be accessed at the Company's website at <https://www.hathway.com>.

2. Appointment of Tavinderjit Singh Panesar as Chief Executive Officer (Key Managerial Personnel) of the Company

Appointed Mr. Tavinderjit Singh Panesar as Chief Executive Officer (Key Managerial Personnel) of the Company.

The details as required under Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 is as below:

Particulars	Details
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
Date of appointment/ cessation (as applicable) and term of appointment	With effect from April 18, 2023
Brief profile (in case of appointment)	<p>Mr. Tavinderjit Singh Panesar is highly accomplished professional with three decades of cross functional experience in the diverse industries in the areas of management, strategic planning, Distribution, Business Development, Media and Entertainment and Broadcasting. Have successfully helped Businesses to define their mission and have managed resources to achieve continuity and sustainable growth.</p> <p>He has been a part of the growth journey for various companies and helped them to achieve their respective goals quickly especially in Broadcasting, Media, Sales, and Distribution.</p> <p>He is a commerce graduate having worked, lead and managed Companies like ESPN Star Sports, Star India, and Apollo Tyres and JK Industries at various levels and help them grow in their respective domains.</p> <p>He was earlier associated with Hathway Digital Limited, Material Subsidiary of the Company from December 08, 2014 to July 25, 2017 as its CEO.</p>
Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

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The meeting of the Board of Directors commenced at 03:00 p.m. and concluded at 04:05 p.m.

Kindly acknowledge the receipt.

Thanking you,

FOR HATHWAY CABLE AND DATACOM LIMITED

A handwritten signature in black ink, appearing to read "Ajay Singh".



AJAY SINGH

Head Corporate Legal, Company Secretary and Chief Compliance Officer

FCS: 5189

Encl: As above

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CIN No. L64204MH1959PLC011421

NAYAN PARIKH & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

OFFICE NO. 9, 2ND FLOOR, JAIN CHAMBERS, 577, S.V. ROAD, BANDRA (WEST), MUMBAI 400050, INDIA.

PHONE : (91-22) 2640 0358, 2640 0359

Independent Auditor's Report on Audit of Annual Standalone Financial Results and Review of Quarterly Standalone Financial Results of Hathway Cable and Datacom Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To
The Board of Directors
Hathway Cable and Datacom Limited
Mumbai

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2023 and (b) reviewed the Standalone Financial Results for the quarter ended March 31, 2023 (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying "Audited Standalone Financial Results for the Quarter and Year Ended March 31, 2023" of **Hathway Cable and Datacom Limited** ("the Company"), ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2023:

- (i) is presented in accordance with requirements of Regulation 33 of the Listing Regulations, as amended; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the quarter ended March 31, 2023

With respect to the Standalone Financial Results for the quarter ended March 31, 2023, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2023, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the



Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2023

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in paragraph (a) of Auditor’s Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2023 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management’s Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company’s Management and approved by the Board of Directors for the issuance. The Standalone Financial Results for the year ended March 31, 2023 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2023 that give a true and fair view of the net profit and other comprehensive income/(loss) and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (“Ind AS”) prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.



Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2023

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2023 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's Internal control. However, Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the quarter ended March 31, 2023

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2023 in accordance with the Standard on Review Engagements (“SRE”) 2410 ‘Review of Interim Financial Information Performed by the Independent Auditor of the Entity’, issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company’s personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For Nayan Parikh & Co.

Chartered Accountants

Firm Registration No. 107023W



K.Y. Narayana

Partner

Membership No. 060639

UDIN: 23060639BGRYTO1782

Place: Mumbai

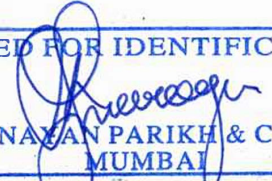
Date: April 17, 2023

HATHWAY CABLE AND DATACOM LIMITED
Registered Office : 805/806, Windsor, 8th Floor, Off CST Road, Kalina,
Santacruz (East), Mumbai - 400 098.
Tel: 91-22-4054 2500 Fax: 91-22-4054 2700
CIN : L64204MH1959PLC011421
Website: www.hathway.com; E-mail: info@hathway.net

(Amount: Rupees in Crores)

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023					
Particulars	Quarter ended			Year ended	
	March 31, 2023	December 31, 2022	March 31, 2022	March 31, 2023	March 31, 2022
	(Refer Note 5)	Unaudited	(Refer Note 5)	Audited	Audited
1. Income					
a. Revenue from Operations	159.16	161.26	157.11	638.72	621.94
b. Other Income	12.02	11.17	5.73	65.97	50.81
Total Income	171.18	172.43	162.84	704.69	672.75
2. Expenses					
a. Operational Expenses	57.07	49.74	48.79	208.60	200.23
b. Employee Benefits Expense	13.74	13.76	14.05	55.53	55.73
c. Finance Cost	-	-	-	-	-
d. Depreciation, Amortization and Impairment	41.45	41.64	44.96	172.89	179.71
e. Other Expenses	43.46	47.70	44.26	179.75	170.61
Total Expenses	155.72	152.84	152.06	616.77	606.28
3. Profit / (Loss) before Exceptional Items & Tax Expenses (1-2)	15.46	19.59	10.78	87.92	66.47
4. Exceptional Items (Refer Note 2)	-	(1.43)	(3.57)	(0.92)	(3.57)
5. Profit / (Loss) before Tax (3-4)	15.46	21.02	14.35	88.84	70.04
6. Tax expense					
a. Current Tax	-	-	-	-	-
b. Deferred Tax (Net)	5.03	5.71	8.22	24.42	22.88
7. Net Profit / (Loss) for the Period (5-6)	10.43	15.31	6.13	64.42	47.16
8. Other Comprehensive Income / (Loss)					
(A) Items that will not be reclassified to profit or loss:					
(i) Re-measurements of Defined Benefit Plans	(0.04)	(0.15)	0.23	0.16	0.21
(ii) Loss allowance on financial assets measured at FVTOCI	(3.07)	-	-	(3.07)	-
(iii) Income tax effect on above	0.01	0.04	(0.07)	(0.04)	(0.06)
(B) Items that will be reclassified to profit or loss:					
(i) On Debt Instruments	1.23	0.97	0.96	(0.10)	(0.33)
(ii) Income tax effect on above	(0.30)	(0.25)	(0.25)	0.03	0.09
9. Total Other Comprehensive Income / (Loss) (after Tax)	(2.17)	0.61	0.87	(3.02)	(0.09)
10. Total Comprehensive Income / (Loss) (after Tax) (7+9)	8.26	15.92	7.00	61.40	47.07
11. Paid-Up Equity Share Capital (Face Value of Rs. 2/- each)	354.02	354.02	354.02	354.02	354.02
12. Other Equity	-	-	-	4,184.55	4,123.16
13. Earning Per Share - (basic and diluted) (in Rs.) *	0.06	0.09	0.03	0.36	0.27


* EPS is not annualised for the Quarter ended March 31, 2023, Quarter ended December 31, 2022 and Quarter ended March 31, 2022.

SIGNED FOR IDENTIFICATION
BY

NAYAN PARIKH & CO
MUMBAI



(Amount: Rupees in Crores)

AUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2023		
Particulars	As at	
	March 31, 2023	March 31, 2022
	<i>Audited</i>	<i>Audited</i>
1. Non-Current Assets		
a. Property, Plant and Equipment	815.99	779.70
b. Capital Work In Progress	28.00	40.70
c. Other Intangible Assets	97.95	105.91
d. Financial Assets		
i) Investments	2,819.55	3,021.62
ii) Loans	-	-
iii) Other financial assets	4.89	144.23
e. Deferred Tax Assets (Net)	96.89	121.33
f. Other Non-Current Assets	77.58	101.13
Total Non-Current Assets	3,940.85	4,314.62
2. Current Assets		
a. Inventories	1.86	3.35
b. Financial Assets		
i) Investments	570.18	149.65
ii) Trade Receivables	2.26	1.10
iii) Cash and Cash Equivalents	153.94	14.07
iv) Bank balance other than above	75.00	142.96
v) Loans	0.40	0.40
vi) Other financial assets	21.39	12.64
c. Other Current Assets	33.63	30.50
Total Current Assets	858.66	354.67
Total Assets	4,799.51	4,669.29
EQUITY AND LIABILITIES		
1. Equity		
a. Equity Share Capital	354.02	354.02
b. Other Equity	4,184.55	4,123.16
Total Equity	4,538.57	4,477.18
2. Non-Current Liabilities		
a. Financial Liabilities		
i) Other Financial Liabilities	10.32	10.34
b. Provisions	2.34	2.43
c. Other Non-Current Liabilities	4.07	3.32
Total Non-Current Liabilities	16.73	16.09
3. Current Liabilities		
a. Financial Liabilities		
i) Borrowings	-	-
ii) Trade Payables		
Total outstanding dues :		
-Micro enterprises and small enterprises	0.12	0.08
-Others	63.23	47.39
iii) Other Financial Liabilities		
Total outstanding dues :		
-Micro enterprises and small enterprises	1.62	6.10
-Others	102.62	42.78
b. Provisions	0.20	0.20
c. Other Current Liabilities	76.42	79.47
Total Current Liabilities	244.21	176.02
Total Equity and Liabilities	4,799.51	4,669.29

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NAYAN PARIKH & CO
MUMBAI



AUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2023

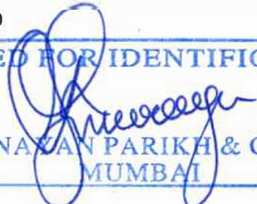
(Amount: Rupees in Crores)

	Year Ended	
	March 31, 2023	March 31, 2022
	Audited	Audited
Cash flow from operating activities		
Profit before Tax	88.84	70.04
Depreciation, Amortization and Impairment	172.89	179.71
Impairment / (Reversal of impairment) of trade receivables	0.03	(0.06)
Impairment of doubtful advances	-	0.01
Impairment of Investment	(0.60)	-
Foreign Exchange Fluctuation	(0.03)	(0.18)
Amount no longer payable written back	(0.53)	(2.55)
Loss on disposal / sale of Property, Plant and Equipment (net)	5.07	5.92
Gain on Sale of Current Investment (net)	(5.99)	(3.66)
Dividend Income from associate	(16.79)	(16.79)
Income from Fixed Deposit and Loan given	(12.92)	(8.50)
Provision for leave encashment and gratuity	0.66	0.62
Finance Income (including fair value change in financial instruments)	(18.43)	(15.26)
Share of loss from LLP	0.03	0.06
Sundry Advances Written Off	-	0.01
Exceptional Items:		
Reversal of Impairment of advances & exposure to certain entities including Joint Ventures	(1.42)	(3.57)
	210.81	205.80
Change in operating assets and liabilities :		
(Increase)/Decrease In trade receivables	(1.19)	0.07
Decrease In inventories	1.49	1.88
(Increase)/Decrease In other financial assets	(0.28)	0.47
Increase in other non-current assets	(2.22)	(4.15)
Increase in other current assets	(3.13)	(4.88)
Increase in trade payables	15.89	0.12
Increase in provisions	0.16	-
Increase/(decrease) In other financial liabilities	60.90	(1.21)
Decrease in other current liabilities	(3.05)	(16.93)
Cash generated from operations	279.38	181.17
Add : Income taxes refund	(24.97)	-
Net cash flow from operating activities (A)	304.35	181.17
Cash flow from investing activities		
Payments for acquisition of Property, Plant and Equipment	(198.40)	(230.92)
Proceeds from sale of Property, Plant and Equipment	0.57	0.39
Loans & advances repayment received from related parties and others	1.58	28.94
Investment in related parties	-	(2.59)
Proceeds from sale of Investments in Subsidiaries	0.01	-
Payment for Purchase of investments-Bonds	-	(199.26)
Payment for Purchase of investments-Mutual Funds	(641.71)	(1,027.95)
Proceeds from sale of Investments-Mutual Funds/others	434.96	1,243.53
Invested in fixed deposits	(75.00)	(282.91)
Proceeds from Fixed Deposit redeemed during the year	282.96	254.38
Income from Fixed Deposit / Loans / Bonds	13.76	9.07
Dividend from Associate received	16.79	16.79
Net cash flow used in investing activities (B)	(164.48)	(190.53)
Cash flow from financing activities (C)		
Bank Overdrafts	-	(0.00)*
Net cash flow used in financing activities (C)	-	(0.00)*
Net Increase/(decrease) in cash and cash equivalents (A+B+C)	139.87	(9.36)
Cash and cash equivalents at the beginning of the year	14.07	23.43
Bank overdrafts at the beginning of the year	-	(0.00)*
Cash and cash equivalents at the end of the year	153.94	14.07
Reconciliation of cash and cash equivalents as per the cash flow statement :		
Cash and cash equivalents		
Balances with banks:		
On current accounts	13.92	4.04
Deposits with banks with original maturity of 3 months or less	140.00	9.96
Cash on hand	0.02	0.07
Bank overdrafts	-	(0.00)*
Balance as per the cash flow statement :	153.94	14.07

Note :

Above statement has been prepared by using Indirect method as per Ind AS - 7 on Statement of Cash flows.

* Amount less than ₹ 50,000

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BY

NAYAN PARIKH & CO
MUMBAI



Notes to results

1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on April 17, 2023. The Statutory Auditors have carried out audit of the results.

2 Exceptional items include :

(Amount: Rupees in Crores)

Particulars	Quarter ended			Year ended	
	March 31, 2023	December 31, 2022	March 31, 2022	March 31, 2023	March 31, 2022
	(Refer Note 5)	Unaudited	(Refer Note 5)	Audited	Audited
- Reversal of Impairment of advances & exposure to certain entities including Joint Ventures	-	(1.43)	(3.57)	(1.43)	(3.57)
- Settlement under Amnesty scheme for local levies	-	-	-	0.51	-
Total	-	(1.43)	(3.57)	(0.92)	(3.57)

3 The Company has received Show Cause cum Demand notices ("SCNs") from the Department of Telecommunications ("DOT"), Government of India for the financial years from 2005-06 to 2020-21 towards license fees aggregating to Rs. 3,706.73 Crores (December 31, 2022 : Rs. 3,608.90 Crores and March 31, 2022 : Rs. 3,586.86 Crores) which includes penalty and interest thereon. The Company has made representations to DOT contesting the basis of such demands. Based on opinion of legal expert, the Company is confident that it has good grounds on merit to defend itself in the above matter. Accordingly, the Company is of the view that no provision is necessary in respect of the aforesaid matter.

4 As per Ind AS 108 - "Operating Segment" segment information has been provided under the Notes to Consolidated Financial Results.

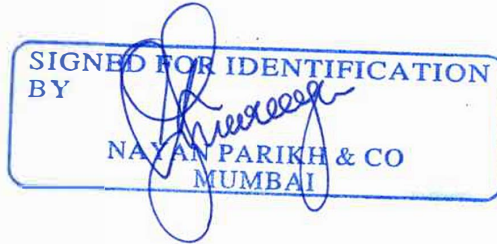
5 The financial figures for the quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between audited figures with respect to full financial year ended on March 31, 2023 and March 31, 2022 respectively and the published unaudited year to date figures upto the third quarter ended December 31, 2022 and December 31, 2021 respectively, which were subject to limited review.

For Hathway Cable and Datacom Limited



Saurabh Sancheti
Saurabh Sancheti
Director
DIN: 08349457

Place : Mumbai
Date : April 17, 2023



NAYAN PARIKH & CO.

(REGISTERED)

CHARTERED ACCOUNTANTS

OFFICE NO. 9, 2ND FLOOR, JAIN CHAMBERS, 577, S.V. ROAD, BANDRA (WEST), MUMBAI 400050, INDIA.

PHONE : (91-22) 2640 0358, 2640 0359

Independent Auditor's Report on Audit of Annual Consolidated Financial Results And Review of Quarterly Consolidated Financial Results of Hathway Cable and Datacom Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Hathway Cable and Datacom Limited
Mumbai

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2023 and (b) reviewed the Consolidated Financial Results for the quarter ended March 31, 2023 (refer "Other Matters" section below), which were subject to limited review by us, both included in the accompanying "Audited Consolidated Financial Results for the Quarter and Year Ended March 31, 2023" of **Hathway Cable and Datacom Limited** (hereinafter referred to as the "the Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), its joint ventures and its associates (hereinafter referred to as the "Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, and based on consideration of the audit reports of other auditors on standalone financial statements / consolidated financial results and other financial information of subsidiaries, joint ventures and associates referred to in Other Matters section below, the Consolidated Financial Results for the year ended March 31, 2023:

- (i) includes the annual standalone /consolidated financial statements, wherever applicable, of the following entities;

S No	Name of the Entities
A	Holding Company
	Hathway Cable and Datacom Limited
B	Subsidiaries
1	Hathway Bhawani Cabletel and Datacom Ltd*
2	Hathway Digital Ltd
3	Hathway Nashik Cable Network Pvt Ltd
4	Hathway Kokan Crystal Cable Network Ltd (Subsidiary of Hathway Digital Limited)
5	Channels India Network Pvt Ltd
6	Chennai Cable Vision Network Pvt Ltd



S No	Name of the Entities
7	Elite Cable Network Pvt Ltd
8	Hathway Mantra Cable & Datacom Ltd
9	Hathway Bhaskar CCN Multi Entertainment Pvt Ltd (Subsidiary of Hathway Digital Limited)
C	Joint Ventures
10	Hathway MCN Pvt Ltd
11	Hathway Channel 5 Cable and Datacom Pvt Ltd
12	Hathway Cable MCN Nanded Pvt Ltd
13	Hathway Latur MCN Cable and Datacom Pvt Ltd
14	Hathway ICE Television Pvt Ltd
15	Hathway Sonali OM Crystal Cable Pvt Ltd
16	Hathway Prime Cable and Datacom Pvt Ltd
17	Hathway SS Cable & Datacom LLP
18	Hathway Sai Star Cable and Datacom Pvt Ltd
19	Hathway Dattatray Cable Network Pvt Ltd
D	Associates
20	GTPL Hathway Ltd*
21	Hathway VCN Cablenet Pvt Ltd
22	Pan Cable Services Pvt Ltd

*consolidated financial statements

- (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended March 31, 2023.
- (b) Conclusion on Unaudited Consolidated Financial Results for the quarter ended March 31, 2023**

With respect to the Consolidated Financial Results for the quarter ended March 31, 2023, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below and based on the considerations of the review reports of the other auditors referred to in other matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2023, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2023

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Companies Act, 2013 (“Act”). Our responsibilities under those Standards are further described in paragraph (a) of Auditor’s Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, its joint ventures and its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the Consolidated financial Results for the year ended March 31, 2023 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence obtained by us and other auditors in terms of their report referred to in “Other Matters” paragraph below, is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors’ Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Holding Company’s Management and approved by the Board of Directors for the issuance. The Consolidated Financial Results for the year ended March 31, 2023, has been compiled from the related audited consolidated financial statements. The Holding Company’s Board of Directors are responsible for the preparation and presentation of these Statement for the quarter and year ended March 31, 2023 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group, its joint ventures and its associates in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group and of its joint ventures and associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and of its joint ventures and associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its joint ventures and associates are responsible for assessing the ability of the Group and of its joint ventures and associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting



unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint ventures and associates are responsible for overseeing the financial reporting process of the Group and of its joint ventures and associates.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31, 2023

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2023 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such control. However, under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group, its joint venture and its associates to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in



our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group, its joint venture and its associates to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under regulation 33(8) of Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results and other financial information of the Group, its joint venture and its associates to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2023.

We Conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2023 in accordance with the Standard on Review Engagements ("SRE") 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Other Matters

- (i) We did not audit the financial statements of eight subsidiaries included in the consolidated financial results, whose financial statements reflect total assets of ₹1,985.96 crore as at March 31, 2023 and total revenues of ₹316.5 crore and ₹1,273.71 crore, total net profit/(loss) after tax of ₹(12.15) crore and ₹ (13.04) crore, total comprehensive income/ (loss) of ₹ (10.77) crores and ₹(17.49) crores, for the quarter ended March 31, 2023 and for the year ended March 31, 2023 respectively, and cash inflows (net) of ₹10.4 crores for the year ended March 31,2023, as considered in the Statement. The Consolidated financial results also includes the Group's share of net profit/ (loss) after tax of ₹ (4.38) crores and ₹42.52 crores and total comprehensive income/ (loss) of ₹ (4.62) crores and ₹42.71 crores for the quarter ended March 31, 2023 and for the year ended March 31, 2023, respectively, as considered in the Statement, in respect of one associate whose audited consolidated financial results have not been audited by us. The consolidated financial results also includes the Group's share of net profit/ (loss) after tax of ₹ (0.96) crores and ₹ (2.57) crores and total comprehensive income/ (loss) of ₹ (0.97) crores and ₹ (2.58) crores for the quarter ended March 31, 2023 and for the year ended March 31, 2023, respectively, as considered in the Statement, in respect of ten joint ventures and two associate, whose audited standalone financial results have not been audited by us.

These financial statements have been audited by their respective independent auditors whose reports have been furnished to us by the Management of the Company and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, joint ventures and associates, is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above. Our opinion on the Statement is not modified in respect of above matters with respect to our reliance on the work done and the report of the other auditors.

- (ii) The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Nayan Parikh & Co.

Chartered Accountants

Firm Registration No. 107023W



K.Y. Narayana

Partner

Membership No. 060639

UDIN: 23060639BGRYTP5098

Place: Mumbai

Date: April 17, 2023

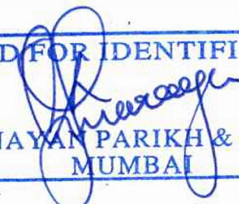
HATHWAY CABLE AND DATACOM LIMITED
Registered Office : 805/806, Windsor, 8th Floor, Off CST Road, Kalina
Santacruz (East), Mumbai - 400 098
Tel: 91-22-4054 2500 Fax: 91-22-4054 2700
CIN : L64204MH1959PLC011421
Website: www.hathway.com; E-mail: info@hathway.net

(Amount Rupees in Crores)

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023					
Particulars	Consolidated				
	Quarter ended			Year ended	
	March 31, 2023 (Refer Note 2)	December 31, 2022 Unaudited	March 31, 2022 (Refer Note 2)	March 31, 2023 Audited	March 31, 2022 Audited
1. Income					
a. Revenue from Operations	459.59	478.45	448.79	1,858.44	1,793.02
b. Other Income	28.26	26.08	14.08	100.55	77.42
Total Income	487.85	504.53	462.87	1,958.99	1,870.44
2. Expenses					
a. Pay Channel Cost	194.42	197.95	168.20	760.91	649.03
b. Other Operational Expenses	104.66	97.50	88.22	385.51	360.02
c. Employee Benefits Expense	25.73	25.78	26.37	103.80	102.81
d. Finance Cost	0.19	-	-	0.19	-
e. Depreciation, Amortization and Impairment	87.81	86.91	91.39	357.07	367.67
f. Other Expenses	71.68	76.56	73.39	292.85	287.72
Total Expenses	484.49	484.70	447.57	1,900.33	1,767.25
3. Profit before Share of Profit / (Loss) of Associates and Joint Venture, Exceptional Items and Tax (1-2)	3.36	19.83	15.30	58.66	103.19
4. Exceptional Items (Refer Note 3)	7.58	-	9.85	8.09	28.45
5. Share of Profit / (Loss) of Associates and Joint Ventures	(5.34)	13.08	27.09	39.87	81.39
6. Profit / (Loss) before Tax (3-4+5)	(9.56)	32.91	32.54	90.44	156.13
7. Tax expense					
a. Current Tax	-	-	0.01	-	0.01
b. Deferred Tax (Net)	5.05	4.14	4.11	25.07	25.77
8. Net Profit / (Loss) for the Period (6-7)	(14.61)	28.77	28.42	65.37	130.35
9. Other Comprehensive Income / (Loss)					
(A) Items that will not be reclassified to profit or loss:					
(i). Re-measurements of Defined Benefit Plans	(0.06)	(0.22)	0.42	0.26	0.40
(ii) Share of Profit / (Loss) of Associates and Joint Ventures	(0.25)	0.03	0.27	0.18	0.36
(iii) Loss Allowance on Financial Assets measured at FVTOCI	(3.07)	-	-	(3.07)	-
(iv) Income Tax relating to these items	0.01	0.06	(0.01)	(0.07)	-
(B) Items that will be reclassified to profit or loss:					
(i) On Debt instruments	3.10	1.52	1.93	(6.14)	(2.42)
(ii) Income Tax relating to these items	(0.77)	(0.39)	(0.90)	1.55	0.21
10. Total Other Comprehensive Income / (Loss) (after Tax)	(1.04)	1.00	1.71	(7.29)	(1.45)
11. Total Comprehensive Income / (Loss) (after Tax) (8+10)	(15.65)	29.77	30.13	58.08	128.90
12. Profit / (Loss) attributable to :					
- Owners of the Parent	(14.62)	28.74	28.35	65.29	129.99
- Non Controlling Interests	0.01	0.03	0.08	0.08	0.36
13. Other Comprehensive Income / (Loss) attributable to:					
- Owners of the Parent	(1.04)	1.00	1.71	(7.29)	(1.45)
- Non Controlling Interests	0.00*	0.00*	(0.00)*	0.00*	(0.00)*
14. Total Comprehensive Income / (Loss) attributable to:					
- Owners of the Parent	(15.66)	29.74	30.06	58.00	128.54
- Non Controlling Interests	0.01	0.03	0.08	0.08	0.36
15. Paid-Up Equity share capital (Face Value of Rs. 2/- each)	354.02	354.02	354.02	354.02	354.02
16. Other Equity				3,829.03	3,771.03
17. Earning Per Share - (basic and diluted) (in Rs.)**	(0.08)	0.16	0.16	0.37	0.73

* Amount less than Rs. 50,000/-

** EPS is not annualised for the Quarter ended March 31, 2023, Quarter ended December 31, 2022 and Quarter ended March 31, 2022.

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NA YAN PARIKH & CO
MUMBAI



(Amount: Rupees in Crores)

AUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2023		
	As at	
	March 31, 2023	March 31, 2022
	Audited	Audited
1. Non-Current Assets		
a. Property, Plant and Equipment	1,379.52	1,337.73
b. Capital work in progress	47.81	56.96
c. Goodwill	90.91	91.46
d. Other Intangible assets	161.27	162.94
e. Investment accounted using equity method	782.80	766.04
f. Financial assets		
i) Investments	0.15	402.38
ii) Loans	0.22	0.22
iii) Other financial assets	15.50	156.55
g. Deferred tax assets (Net)	363.14	386.72
h. Other Non-current assets	126.70	159.21
Total Non-current assets	2,968.02	3,520.21
2. Current Assets		
a. Inventories	2.80	3.66
b. Financial Assets		
i) Investments	1,230.42	736.86
ii) Trade Receivables	145.12	52.42
iii) Cash and Cash Equivalents	175.77	25.56
iv) Bank balance other than above	175.12	143.08
v) Loans	0.40	0.40
vi) Other financial assets	37.00	42.72
c. Current Tax Assets (Net)	0.02	0.25
d. Other Current Assets	96.24	94.68
Total current assets	1,862.89	1,099.63
Total Assets	4,830.91	4,619.84
EQUITY AND LIABILITIES		
1. Equity		
a. Equity Share Capital	354.02	354.02
b. Other Equity	3,829.03	3,771.03
Equity attributable to owners of the Company	4,183.05	4,125.05
Non - controlling interests	1.65	1.57
Total equity	4,184.70	4,126.62
2. Non-Current Liabilities		
a. Financial Liabilities		
(i) Borrowings	3.35	-
(ii) Other financial liabilities	10.73	10.69
b. Provisions	4.23	4.51
c. Other Non-Current Liabilities	7.33	6.49
Total Non-current liabilities	25.64	21.69
3. Current Liabilities		
a. Financial Liabilities		
i) Borrowings	1.72	-
ii) Trade Payables		
Total outstanding dues :		
- Micro enterprises and small enterprises	0.25	0.09
- Others	341.81	253.15
iii) Other Financial Liabilities		
Total outstanding dues :		
- Micro enterprises and small enterprises	3.49	7.93
- Others	143.08	77.76
b. Other current liabilities	129.85	132.17
c. Provisions	0.37	0.43
Total current liabilities	620.57	471.53
Total Equity and Liabilities	4,830.91	4,619.84

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Hathway Cable and Datacom Limited

AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2023

	(Amount: Rupees In Crores)	
	Year ended	Year ended
	March 31, 2023	March 31, 2022
Cash flow from operating activities		
Profit Before Tax	90.44	156.13
Depreciation, amortization and impairment	357.07	367.67
Impairment of trade/loan receivables	0.03	0.67
Share of net profit of associates and joint ventures accounted for using the equity method	(39.87)	(81.39)
Bad debts written off	(1.35)	-
Amount no longer payable written back	(7.62)	(4.06)
Sundry advances written off	0.01	0.08
Unrealised foreign exchange loss	0.01	0.40
Unwinding of interest	-	(0.00)*
Net Loss on disposal of property, plant and equipment	5.60	8.49
Net gain on financial assets measured at fair value through profit or loss	(5.51)	(4.74)
Gain on Disposal of Current Investments (Net)	(15.20)	(10.73)
Net Loss / (Gain) on financial assets measured at fair value through other comprehensive income	2.72	(30.53)
Interest Income from Investments	(62.60)	(26.60)
Interest and finance charges	0.19	0.01
Exceptional Items	7.58	28.45
	331.50	403.85
Change in operating assets and liabilities :		
Increase in trade receivables	(61.13)	(11.03)
Decrease in inventories	0.85	1.94
Increase in trade payables	100.57	44.01
(Decrease) / increase in other financial assets	0.11	(36.45)
Increase in other non-current assets	(19.05)	(11.28)
Increase in other current assets	(1.54)	(8.69)
Decrease in provisions	(0.08)	(0.25)
Decrease in other liabilities	(1.47)	(43.74)
Decrease in Loans & Advances	-	0.77
Increase / (decrease) in other financial liabilities	60.25	(10.32)
Cash generated from operations	410.01	328.81
Income taxes (refund) / paid	(43.34)	3.96
Net cash flow from operating activities (A)	453.35	332.77
Cash flow from investing activities		
Payments for acquisition of property, plant and equipment	(392.71)	(380.45)
Proceeds from sale of property, plant and equipment	1.49	1.16
Dividend from Associates	16.79	16.79
Payments for purchase of investments	(1,240.69)	(4,046.48)
Proceeds from sale of investments in Joint Ventures	-	2.36
Proceeds from sale of investments	1,184.97	4,009.67
Investment in Joint Venture	-	(2.58)
Fixed Deposit made during the year	(175.02)	(292.86)
Proceeds from Fixed Deposit redeemed during the year	282.98	269.73
Income from investments	19.04	40.37
Net cash flow used in investing activities (B)	(303.15)	(382.29)
Cash flows from financing activities		
Net Proceeds/(Repayments) of current borrowings	-	(0.00)*
Interest and finance charges	-	(0.06)
Net cash flow used in financing activities (C)	-	(0.06)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	150.21	(49.58)
Cash and cash equivalents at the beginning of the year	25.56	75.14
Cash and cash equivalents at the end of the year	175.77	25.56
Reconciliation of cash and cash equivalents as per the cash flow statement :		
Cash and cash equivalents		
Balances with banks:		
On current accounts	33.85	13.89
Deposits with original maturity of 3 months or less	140.00	9.95
Cash on hand	1.92	1.72
Balance as per the cash flow statement :	175.77	25.56

Note :

1. Above statement has been prepared by using Indirect method as per Ind AS - 7 on Statement of Cash flows.

* Amount less than ₹ 50,000

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[Signature]
NAVAN PARIKH & CO
MUMBAI



Notes to results

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on April 17, 2023. The Statutory Auditors have carried out audit of the results.
- The financial figures for the quarter ended March 31, 2023 and March 31, 2022 are the balancing figures between audited figures with respect to full financial year ended on March 31, 2023 and March 31, 2022 respectively and the published unaudited year to date figures upto the third quarter ended December 31, 2022 and December 31, 2021 respectively, which were subject to limited review.
- Exceptional items include :

(Amount Rupees in Crores)

Particulars	Consolidated				
	Quarter ended			Year ended	
	March 31, 2023	December 31, 2022	March 31, 2022	March 31, 2023	March 31, 2022
	<i>(Refer Note 2)</i>	<i>Unaudited</i>	<i>(Refer Note 2)</i>	<i>Audited</i>	<i>Audited</i>
- Impairment of investment in Joint Ventures	7.58	-	9.85	7.58	9.85
- Settlement under Amnesty Scheme for local levies	-	-	-	0.51	8.23
- Loss on Sale / change of stake in Joint Ventures	-	-	-	-	10.37
Total	7.58	-	9.85	8.09	28.45

4 Consolidated Segment Reporting:

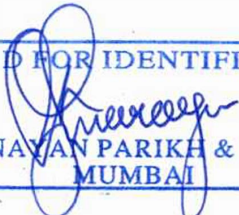
Specifically, the Group reportable segments are Broadband Business and Cable Television Business.

Consolidated Segment Revenue and Results :

The following is an analysis of the Group's revenue and results from continuing operations by reportable segments.

(Amount Rupees in Crores)

Particulars	Quarter Ended			Year Ended	
	March 31, 2023	December 31, 2022	March 31, 2022	March 31, 2023	March 31, 2022
	<i>(Refer Note 2)</i>	<i>Unaudited</i>	<i>(Refer Note 2)</i>	<i>Audited</i>	<i>Audited</i>
Segment Revenue					
Broadband Business (a)	159.16	161.26	157.11	638.72	621.87
Cable Television Business (b)	300.43	317.19	291.68	1,219.72	1,171.15
(a) + (b)	459.59	478.45	448.79	1,858.44	1,793.02
Less: Inter Segment revenue	-	-	-	-	-
Total Segment Revenue	459.59	478.45	448.79	1,858.44	1,793.02
Segment Result					
Broadband Business (a)	3.48	10.62	5.02	24.16	17.27
Cable Television Business (b)	(28.21)	(14.07)	(3.81)	(63.08)	10.15
(a) + (b)	(24.73)	(3.45)	1.21	(38.92)	27.42
Add: Other un-allocable income net of un-allocable expenditure	20.70	23.28	4.24	89.68	47.33
Add: Share of profit / (loss) of Joint Ventures	(5.34)	13.08	27.09	39.87	81.39
Less: Finance costs	0.19	-	-	0.19	-
(Loss) / Profit Before Tax	(9.56)	32.91	32.54	90.44	156.13

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BY

NAYAN PARIKH & CO
MUMBAI

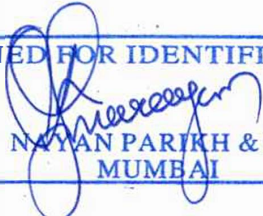


		As at		
		March 31, 2023	December 31, 2022	March 31, 2022
		Audited	Unaudited	Audited
Segment Assets				
Broadband Business	(a)	1,265.43	1,278.54	1,180.43
Cable Television Business	(b)	998.03	969.78	806.96
Total Segment Assets	(a) + (b)	2,263.46	2,248.32	1,987.38
Unallocated		2,567.45	2,563.63	2,632.46
Consolidated Total Assets		4,830.91	4,811.95	4,619.84
Segment Liabilities				
Broadband Business	(a)	260.96	209.02	191.60
Cable Television Business	(b)	378.10	399.27	298.21
Total Segment Liabilities	(a) + (b)	639.05	608.29	489.80
Unallocated		8.81	4.94	5.02
Consolidated Total Liabilities		647.86	613.23	494.82

5 The Group has received Show Cause cum Demand notices ("SCNs") from the Department of Telecommunications ("DOT"), Government of India towards license fees aggregating to Rs. 3,748.03 Crores (December 31, 2022 : Rs. 3,650.20 Crores) which includes penalty and interest thereon. The Group has made representations to DOT contesting the basis of such demands. Based on opinion of legal expert, the Group is confident that it has good grounds on merit to defend itself in the above matter. Accordingly, the Group is of the view that no provision is necessary in respect of the aforesaid matter.

Place : Mumbai
Date : April 17, 2023

For Hathway Cable and Datacom Limited

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Saurabh Sancheti
Director
DIN: 08349457