



April 28, 2021

To, BSE Limited The Corporate Relationship Department, P J Towers, Dalal Street, Mumbai - 400001 BSE Security Code: 533162	To, National Stock Exchange of India Limited Listing Department "Exchange Plaza" Bandra Kurla Complex Bandra (E), Mumbai - 400051 NSE Trading Symbol: HATHWAY
---	---

Sub: Standalone and Consolidated Audited Financial Results for the quarter and financial year ended March 31, 2021

Dear Sir/Madam,

In continuation of our letter dated April 21, 2021, we wish to inform you that the Board of Directors of the Company, at its meeting held today, has *inter-alia* approved the Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2021, 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) for the quarter and financial year ended March 31, 2021; and
- II. Auditors' Reports on the aforesaid Audited Financial Results (Standalone and Consolidated).

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 quarter and financial year ended March 31, 2021.

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

The meeting of the Board of Directors commenced at 3:00 p.m. and concluded at 4:05 p.m.

Kindly acknowledge the receipt.

Thanking you,

FOR HATHWAY CABLE AND DATACOM LIMITED



AJAY SINGH

Head Corporate Legal, Company Secretary and Chief Compliance Officer

FCS: 5189

Encl: As above

Hathway Cable and Datacom Limited

805/806, "Windsor", Off C.S.T Road, Kalina, Santacruz (E), Mumbai-400098 Tel: +91 022 40542500 Fax: +91 022 40542700

Regd. Off.: "Rahejas", 4th Floor, Corner of Main Avenue & V.P. Road, Santacruz (W), Mumbai-400 054.

Tel: +91 022 26001306 Fax: +91 022 26001307 Email: info@hathway.net Website: www.hathway.com

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 Annual 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

We have audited the accompanying statement of standalone financial results of **Hathway Cable and Datacom Limited** ("the Company") for the quarter and the year ended March 31, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) is presented in accordance with requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended in this regard; 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 other comprehensive income and other financial information of the Company for the quarter and the year ended March 31, 2021.

Basis for Opinion

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 the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. 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 financial results 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income 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 standalone financial results 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 for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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 these standalone financial



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 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. 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 financial results 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 standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.




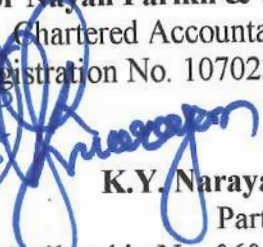
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

Other Matters


The Statement includes the results for the quarter ended March 31, 2021 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.

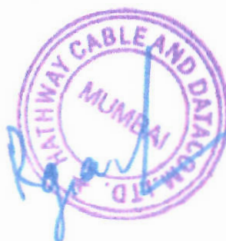
Place: Mumbai
Dated this 28th day of April, 2021

**For Nayan Parikh & Co.**
Chartered Accountants
Firm Registration No. 107023W

K.Y. Narayana
Partner
Membership No. 060639
UDIN:21060639AAAAGH5120

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021					
Particulars	Quarter ended			Year ended	
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
	<i>Audited</i>	<i>Unaudited</i>	<i>Audited</i>	<i>Audited</i>	<i>Audited</i>
1. Income					
a Revenue from Operations	156.94	158.78	151.32	615.56	567.69
b Other Income	9.42	22.60	57.10	134.30	250.34
Total Income	166.36	181.38	208.42	749.86	818.03
2. Expenses					
a Operational Expenses	38.46	36.75	48.61	169.66	180.30
b Employee Benefits Expense	13.75	14.38	11.52	56.41	56.81
c Finance Cost	-	0.02	21.51	19.85	116.10
d Depreciation, Amortization and impairment	44.82	43.94	32.67	170.39	152.19
e Other Expenses	57.86	48.99	57.28	189.03	198.93
Total Expenses	154.89	144.08	171.59	605.34	704.33
3. Profit / (Loss) before Exceptional Items & Tax Expenses (1-2)	11.47	37.30	36.83	144.52	113.70
4 Exceptional Items (Refer Note 3)	0.92	-	0.67	0.92	6.01
5. Profit / (Loss) before Tax (3-4)	10.55	37.30	36.16	143.60	107.69
6 Tax expense					
a Current Tax	-	-	-	-	-
b Deferred Tax (Net)	(6.01)	14.37	23.08	32.45	91.05
7. Net Profit / (Loss) for the Period (5-6)	16.56	22.93	13.08	111.15	16.64
8. Other Comprehensive Income / (Loss) (Net of Tax)					
Items that will not be reclassified to profit or loss					
Re-measurements of defined benefit plans	0.30	0.07	(0.03)	0.23	0.04
9. Total Other Comprehensive Income / (Loss) (after Tax)	0.30	0.07	(0.03)	0.23	0.04
10. Total Comprehensive Income / (Loss) (after Tax) (7+9)	16.86	23.00	13.05	111.38	16.68
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	-	-	-	4,076.08	3,964.70
13. Earning Per Share - (basic and diluted) (in Rs.) *	0.09	0.13	0.07	0.63	0.09

* EPS is not annualised for the Quarter ended March 31, 2021, Quarter ended December 31, 2020, Quarter ended March 31, 2020

SIGNED FOR IDENTIFICATION
BY

NAAMAN PARIKH & CO
MUMBAI



(Amount: Rupees in Crores)

AUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES		
AS AT MARCH 31, 2021		
Particulars	As at	
	March 31, 2021	March 31, 2020
	Audited	Audited
1. Non-Current Assets		
a. Property, Plant and Equipment	767.13	771.56
b. Capital Work In Progress	28.50	26.61
c. Other Intangible Assets	92.11	74.16
d. Financial Assets		
i) Investments	2,836.04	1,083.74
ii) Loans	5.30	7.69
iii) Other financial assets	4.64	4.36
e. Deferred Tax Assets (Net)	144.17	176.62
f. Other Non-Current Assets	97.49	46.91
Total Non-Current Assets	3,975.38	2,191.65
2. Current Assets		
a. Inventories	5.23	11.79
b. Financial Assets		
i) Investments	346.96	27.72
ii) Trade Receivables	1.11	0.21
iii) Cash and Cash Equivalents	23.43	1,050.34
iv) Bank balance other than above	250.05	2,000.14
v) Loans	12.26	26.02
vi) Other financial assets	9.97	132.19
c. Current Tax Assets (Net)	-	42.59
d. Other Current Assets	25.61	34.10
Total Current Assets	674.62	3,325.10
Total Assets	4,650.00	5,516.75
EQUITY AND LIABILITIES		
1. Equity		
a. Equity Share Capital	354.02	354.02
b. Other Equity	4,076.08	3,964.70
Total Equity	4,430.10	4,318.72
2. Non-Current Liabilities		
a. Financial Liabilities		
i) Borrowings	-	43.99
ii) Other Financial Liabilities	13.20	12.05
b. Provisions	2.63	2.18
c. Other Non-Current Liabilities	2.68	2.12
Total Non-Current Liabilities	18.51	60.34
3. Current Liabilities		
a. Financial Liabilities		
i) Borrowings	0.00	908.58
ii) Trade Payables		
Total outstanding dues		
-Micro enterprises and small enterprises	0.03	-
-Others	47.32	44.28
iii) Other Financial Liabilities		
Total outstanding dues		
-Micro enterprises and small enterprises	7.01	0.25
-Others	50.42	79.06
b. Provisions	0.23	0.17
c. Other Current Liabilities	96.38	105.35
Total Current Liabilities	201.39	1,137.69
Total Equity and Liabilities	4,650.00	5,516.75

SIGNED FOR IDENTIFICATION
BY


ANURAG 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 28, 2021. The Statutory Auditors have carried out Audit of the results.
- 2 These results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 Exceptional items include:

Particulars	Quarter ended			Year ended	
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
	Audited	Unaudited	Audited	Audited	Audited
- Impairment of trade receivables, advances & exposure to certain entities including Joint Ventures	-	-	0.67	-	6.01
- Loss / (Profit) on sale of investment in Subsidiaries / Joint Ventures (Net)	0.92	-	-	0.92	-
Total	0.92	-	0.67	0.92	6.01

- 4 The Company has exposure by way of investments and receivables in case of certain subsidiaries and joint ventures aggregating to Rs. 17.96 Crores (net of provision) as at March 31, 2021 (Rs. 68.01 Crores as at March 31, 2020, net of provision). The net worth of such subsidiaries and joint ventures have been fully / substantially eroded. However, most of these companies have demonstrated profitability in their operations. Based on the projections, management of the Company expects that these companies will continue to have positive cash flow to adequately sustain their operations in foreseeable future and therefore, no further provision for impairment in investment and receivable is considered necessary.
- 5 During the year, the Company has received Show Cause cum Demand notices ("SCNs") from the Department of Telecommunications ("DOT"), Government of India for the financial years 2006-07, 2007-08 and 2008-09 towards ISP license fees aggregating to Rs. 376.40 Crs which includes penalty and interest thereon as of September 30, 2020. The Company has responded to DOT contesting their inclusion of Cable TV revenue in arriving at Adjusted Gross Revenue (AGR) for calculation of License Fee payable by the Company under the ISP License in these SCNs. Based on the 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 in the financial results.
- 6 As the Company's business activity falls within a single business segment in terms of Ind AS 108 on Operating Segments, the financial statements are reflective of the information required by Ind AS 108.
- 7 The financial figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of full financial year ended on March 31, 2021 and the published year to date unaudited figures upto the third quarter of the year ended March 31, 2021.
- 8 The figures for the corresponding periods have been reclassified and/or regrouped, wherever necessary to conform to the figures of the current period.

For Hathway Cable and Datacom Limited



Rajan Gupta
 Rajan Gupta
 Managing Director
 DIN: 07603128

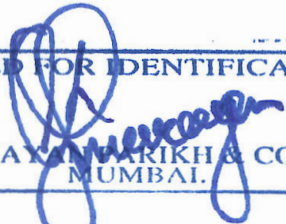
Place : Mumbai
 Date : April 28, 2021

SIGNED FOR IDENTIFICATION
 BY *[Signature]*
 N. P. PARIKH & CO
 MUMBAI.

AUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2021
(₹ in Crores unless otherwise stated)

	31 March 2021	31 March 2020
	Audited	Audited
Cash flow from operating activities		
Profit / (Loss) before Tax	143.60	107.69
Depreciation, Amortization and Impairment	170.39	152.19
(Reversal of impairment) / impairment of trade receivables	(0.58)	3.03
Impairment of doubtful advances	2.18	2.00
Impairment of Investment	0.25	-
Foreign Exchange Fluctuation	(1.49)	3.29
Amount no longer payable written back	(0.64)	(0.14)
Loss on disposal of Property, Plant and Equipment	10.80	5.98
Gain on Sale of Current Investment (net)	(63.98)	(50.40)
Dividend Income from associate	(12.59)	(4.20)
Income from Fixed Deposit / Loans	(47.24)	(192.02)
Provision for leave encashment and gratuity	1.30	(1.39)
Net gain on financial assets measured at fair value through profit and loss	(3.21)	(0.27)
Share of loss / (profit) from LLP	(0.61)	0.14
Sundry Advances Written Off	14.35	0.09
Finance Cost	19.85	116.10
Exceptional Items:		
Impairment of trade receivables & exposure to certain entities including Joint Ventures	-	6.01
Loss on sale of investments in Subsidiaries and Joint Ventures (net)	0.92	-
	233.30	148.10
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	(0.33)	2.57
Decrease/(increase) in inventories	6.40	1.20
Decrease/(increase) in other financial assets	1.94	2.15
Decrease/(increase) in other non-current assets	(31.28)	(5.58)
Decrease/(increase) in other current assets	8.48	(4.48)
Increase/(decrease) in trade payables	3.07	(0.12)
Increase/(decrease) in provisions	-	(0.57)
Increase/(decrease) in other financial liabilities	6.54	(7.75)
Increase/(decrease) in other current liabilities	(8.97)	20.84
Cash generated from operations	219.15	156.36
Less/(Add): Income taxes paid (net of refunds)	(20.85)	4.82
Net cash flow from operating activities (A)	239.98	151.54
Cash flow from investing activities		
Payments for acquisition of Property, Plant and Equipment	(204.08)	(230.51)
Proceeds from sale of Property, Plant and Equipment	1.38	0.36
Loans & advances repayment to related parties & Others	0.40	68.78
Investment in related parties	(1,800.25)	(0.70)
Proceeds from sale of investments in Subsidiaries and Joint Ventures	46.79	-
Payment for Purchase of investments-Mutual Funds	(2,766.40)	(741.92)
Proceeds from sale of investments-Mutual Funds/others	2,514.35	3,758.43
Invested in fixed deposits	(2,250.22)	(2,600.71)
Fixed Deposit redeemed during the year	4,000.08	659.23
Income from Fixed Deposit / Loans	169.11	61.75
Dividend from Associate received	12.59	4.20
Net cash flow (used in) Investing activities (B)	(276.25)	978.91
Cash flows from financing activities		
Payment of lease liabilities	(0.29)	(0.39)
Repayments of Non-current Borrowings	(61.76)	(928.17)
Proceeds/(Repayments) from current borrowings (net)	-	897.59
Bank Overdrafts	(900.00)	-
Interest and finance charges	(20.00)	(110.85)
Net cash flow from/(used in) financing activities (C)	(982.05)	(141.82)
Net (decrease) in cash and cash equivalents (A+B+ C)	(1,018.32)	988.63
Cash and cash equivalents at the beginning of the year	1,050.34	53.12
Bank overdrafts at the beginning of the year	(8.59)	-
Cash and cash equivalents at the end of the year	23.43	1,041.75
Reconciliation of cash and cash equivalents as per the cash flow statement :		
Cash and cash equivalents		
Balances with banks:		
On current accounts	23.27	4.23
Cheques/drafts on Hand	-	0.12
Deposits with banks with original maturity of 3 months or less	-	1,045.78
Cash on hand	0.16	0.21
Bank overdrafts	(0.00)	(8.59)
Balance as per the cash flow statement :	23.43	1,041.75

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

SIGNED FOR IDENTIFICATION
BY

NAYAN NARIKHA & CO
MUMBAI.



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 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

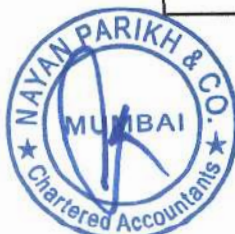
Opinion

We have audited the accompanying statement of consolidated financial results 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 for the quarter and the year ended March 31, 2021 ("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").

In our opinion and to the best of our information and according to the explanations given to us, and based on consideration of the reports of other auditors on standalone financial results / consolidated financial results and other financial information of subsidiaries, joint ventures and associates, the aforesaid Statement:

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

S No	Name of the Entities
	Subsidiaries
1	Hathway Bhawani Cabletel and Datacom Ltd*
2	Hathway Digital Ltd*(f.k.a. Hathway Digital Pvt Ltd)
3	Hathway Nashik Cable Network Pvt Ltd
4	Hathway Kokan Crystal Cable Network Ltd (f.k.a. Hathway Kokan Crystal Cable Network Pvt Ltd)
5	Channels India Network Pvt Ltd
6	Chennai Cable Vision Network Pvt Ltd
7	Elite Cable Network Pvt Ltd
8	Hathway Mantra Cable & Datacom Ltd (f.k.a Hathway Mantra Cable & Datacom Pvt Ltd)



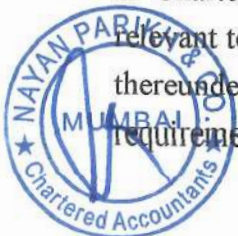
	Joint Ventures
9	Hathway MCN Pvt Ltd
10	Hathway Channel 5 Cable and Datacom Pvt Ltd
11	Hathway Cable MCN Nanded Pvt Ltd
12	Hathway Latur MCN Cable and Datacom Pvt Ltd
13	Hathway ICE Television Pvt Ltd
14	Hathway Sonali OM Crystal Cable Pvt Ltd
15	Hathway Prime Cable and Datacom Pvt Ltd
16	Hathway SS Cable & Datacom LLP
17	Hathway Sai Star Cable and Datacom Pvt Ltd
18	Hathway Dattatray Cable Network Pvt Ltd
19	Net 9 Online Hathway Pvt Ltd
20	Hathway Palampur Cable Network Pvt Ltd
	Associates
21	GTPL Hathway Ltd*
22	Hathway VCN Cablenet Pvt Ltd
23	Pan Cable Services Pvt Ltd

*consolidated financial statements

- (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; 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 other comprehensive income and other financial information of the Group for the year ended March 31, 2021.

Basis for Opinion

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 the *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 financial statements 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 opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

This Statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared on the basis of consolidated financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results 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 the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, 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 for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results 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 these 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 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. 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.
- 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 consolidated financial results 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 consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results and other financial information of the Group, its joint venture and its associates to express an opinion on the consolidated financial results. 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 consolidated financial results, 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.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results 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.

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

- (i) We did not audit the audited consolidated financial results of one subsidiary included in the Statement, whose audited consolidated financial results reflect total assets of ₹ 1911.10 crores as at March 31, 2021 and total revenues of ₹ 271.23 crores and ₹ 1087.13 crores, total net profit/ (loss) after tax of ₹ 22.42 crores and ₹ 62.34 crores, total comprehensive income/ (loss) of ₹ 22.67 crores and ₹ 62.51 crores, for the quarter ended March 31, 2021 and for the year ended March 31, 2021, respectively and cash inflows (net) of ₹ 29.23



crores for the year ended March 31, 2021, as considered in the Statement. The Statement also includes the Group's share of net profit/ (loss) after tax of ₹ 21.23 crores and ₹ 70.20 crores and total comprehensive income/ (loss) of ₹ 21.30 crores and ₹ 70.34 crores for the quarter ended March 31, 2021 and for the year ended March 31, 2021, respectively, as considered in the Statement, in respect of one associate, whose audited consolidated financial results have not been audited by us.

We did not audit the audited standalone financial results of six subsidiaries included in the Statement, whose audited standalone financial results reflect total assets of ₹9.91 crore as at March 31, 2021 and total revenues of ₹5.18 crore and ₹17.78 crore, total net profit/(loss) after tax of ₹0.79 crore and ₹1.03 crore, total comprehensive income/ (loss) of ₹ 0.86 crores and ₹ 1.10 crores, for the quarter ended March 31, 2021 and for the year ended March 31, 2021 respectively, and cash outflows (net) of ₹ 0.38 crores for the year ended March 31, 2021, as considered in the Statement. The Statement also includes the Group's share of net profit/ (loss) after tax of ₹ (0.59) crores and ₹ 3.04 crores and total comprehensive income/ (loss) of ₹ (0.59) crores and ₹ 3.04 crores for the quarter ended March 31, 2021 and for the year ended March 31, 2021, respectively, as considered in the Statement, in respect of nine joint ventures and one associate, whose audited standalone financial results have not been audited by us.

These financial results and other financial information 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.

- (ii) The Statement also includes the Group's share of net profit/ (loss) after tax of ₹ (0.11) crores and ₹ (0.19) crores and total comprehensive income/ (loss) of ₹ (0.11) crores and ₹ (0.19) crores for the quarter ended March 31, 2021 and for the year ended March 31, 2021, respectively, as considered in the Statement, in respect of one associate and one joint venture. The financial results and financial information have been furnished to us by the Management of the Holding Company and our opinion on the consolidated financial results, so far as it relates to the amounts and disclosure included in respect of this joint venture and associate is based solely on such unaudited standalone financial statements/ financial information. According to the information and explanations given to us by the Management of the Holding Company, such standalone financial statements of the joint venture and associate is not material to the Group.



Our opinion on the consolidated financial results is not modified in respect of above matters with respect to our reliance on the work done and the report of the other auditors and the standalone financial statements and other financial information certified by the Management of the Holding Company.

- (iii) The Statement includes the results for the quarter ended March 31, 2021 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: 21060639AAAAGI2918

Place: Mumbai

Dated this 28th day of April, 2021

HATHWAY CABLE AND DATACOM LIMITED

Registered Office : "Rahejas", 4th Floor, Corner of Main Avenue & V.P. Road,

Santacruz (West), Mumbai - 400 054

Tel: 91-22-26001306 Fax: 91-22-26001307

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, 2021					
Particulars	Quarter ended			Year ended	
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
	Audited	Unaudited	Audited	Audited	Audited
1. Income					
a Revenue from Operations	438.71	442.26	455.68	1,731.77	1,798.39
b Other Income	9.28	35.09	58.78	142.45	245.75
Total Income	447.99	477.35	514.46	1,874.22	2,044.14
2. Expenses					
a Pay Channel Cost	149.67	145.06	152.40	559.37	560.56
b Other Operational Expenses	75.08	69.97	79.72	304.38	306.62
c Employee Benefits Expense	24.40	24.81	21.53	97.95	94.79
d Finance Cost	0.11	0.12	43.13	37.48	226.37
e Depreciation, Amortization and Impairment	92.89	91.93	80.05	371.18	371.10
f Other Expenses	76.04	79.37	81.70	294.93	401.09
Total Expenses	418.19	411.26	458.53	1,665.29	1,960.53
3. Profit / (Loss) before Exceptional Items & Tax Expenses (1-2)	29.80	66.09	55.93	208.93	83.61
4 Exceptional Items (Refer Note 3)	5.25	-	0.12	5.25	6.69
5 Share of Profit / (Loss) of Associates / Joint Ventures	20.07	18.12	(1.60)	74.93	32.65
6. Profit / (Loss) before Tax (3-4+5)	44.62	84.21	54.21	279.61	109.57
7 Tax expense					
a Current Tax	0.15	0.28	0.06	0.81	0.12
b Deferred Tax (Net)	(27.67)	21.21	5.05	24.55	3.98
8. Net Profit / (Loss) for the Period (6-7)	72.14	62.72	49.08	253.25	105.47
9 Other Comprehensive Income / (Loss) (Net of Tax)					
Items that will not be reclassified to profit or loss:					
a Re-measurements of defined benefit plans	0.63	(0.09)	0.22	0.48	0.26
b Share of Profit / (Loss) of Associates / Joint Ventures	0.07	0.00	(0.07)	0.14	(0.28)
10. Total Other Comprehensive Income / (Loss) (after Tax)	0.70	(0.09)	0.15	0.62	(0.02)
11. Total Comprehensive Income / (Loss) (after Tax) (8+10)	72.84	62.63	49.23	253.87	105.45
12. Profit / (Loss) attributable to :					
- Owners of the Parent	72.04	62.56	48.78	252.73	103.73
- Non Controlling Interests	0.10	0.16	0.30	0.52	1.74
13. Other Comprehensive Income / (Loss) attributable to:					
- Owners of the Parent	0.70	(0.08)	0.15	0.62	(0.01)
- Non Controlling Interests	0.00	(0.01)	0.00	(0.00)	(0.01)
14. Total Comprehensive Income / (Loss) attributable to:					
- Owners of the Parent	72.74	62.48	48.93	253.35	103.72
- Non Controlling Interests	0.10	0.15	0.30	0.52	1.73
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				3,642.49	3,389.13
17 Earning Per Share - (basic and diluted) (in Rs) *	0.41	0.35	0.28	1.43	0.59

* EPS is not annualised for the Quarter ended March 31, 2021, Quarter ended December 31, 2020 and Quarter ended March 31, 2020

SIGNED FOR IDENTIFICATION
BY

NAKAM PARIKH & CO
MUMBAI



Rs. In crores

AUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT		
Particulars	March 31, 2021	March 31, 2020
	<i>Audited</i>	<i>Audited</i>
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	1,360.07	1,359.65
Capital Work In Progress	81.72	81.11
Goodwill	92.21	92.20
Other Intangible Assets	149.34	119.29
Investment in Joint Ventures and Associates	720.42	665.84
Financial Assets		
Investments	3.24	3.24
Loans	11.56	20.50
Other financial assets	4.84	4.55
Deferred Tax Assets (Net)	412.29	436.83
Other Non-Current Assets	143.73	115.24
Total Non-Current Assets	2,979.42	2,898.45
Current Assets		
Inventories	5.60	13.98
Financial Assets		
Investments	1,071.36	34.10
Trade Receivables	5.52	29.33
Cash and Cash Equivalents	75.07	1,080.00
Bank balance other than above	255.55	2,009.50
Loans	16.00	12.52
Other financial assets	22.65	151.43
Current Tax Assets (Net)	1.91	45.03
Other Current Assets	86.00	97.11
Total Current Assets	1,539.66	3,473.00
Total Assets	4,519.08	6,371.45
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	354.02	354.02
Other Equity	3,642.49	3,389.13
Equity attributable to Owners of the Company	3,996.51	3,743.15
Non-Controlling Interests	1.43	0.90
Total Equity	3,997.94	3,744.05
Non-Current Liabilities		
Financial Liabilities		
Borrowings	-	44.10
Other Financial Liabilities	14.15	14.73
Provisions	4.79	3.91
Other Non-Current Liabilities	10.98	38.25
Total Non-Current Liabilities	29.92	100.99
Current Liabilities		
Financial Liabilities		
Borrowings	0.00	1,911.82
Trade Payables		
Total outstanding dues		
- Micro enterprises and small enterprises	0.08	-
- Others	213.20	231.06
Other Financial Liabilities		
Total outstanding dues		
- Micro enterprises and small enterprises	12.90	0.25
- Others	93.20	164.96
Current Tax Liabilities (Net)	0.01	-
Provisions	0.41	0.36
Other Current Liabilities	171.42	217.96
Total Current Liabilities	491.22	2,526.41
Total Equity and Liabilities	4,519.08	6,371.45

SIGNED FOR IDENTIFICATION
BY

NAYAN FARIKH & 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 28, 2021. The Statutory Auditors have carried out Audit of the results.
- These results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- Exceptional items include:

(Amount Rupees in Crores)

Particulars	Consolidated				
	Quarter ended			Year Ended	
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
- Settlement under Amnesty Scheme for local levies	4.58	-	-	4.58	-
- (Profit) / Loss due to change in stake in Joint Venture	0.66	-	-	0.66	-
- Impairment of trade receivables, advances & exposure to certain entities including Joint Ventures	-	-	0.12	-	6.69
Total	5.25	-	0.12	5.25	6.69

4 Segment Information

Products and services from which reportable segments derive their revenues

Information reported to Chief Operating Decision Maker (CODM) for the purpose of resource allocation and assessment of segment performance focuses on types of services provided. No Operating segments have been aggregated in arriving at reporting segments in the Group.

Specifically, the Group reportable segments under Ind AS 108 are Broadband Business and Cable Television.

Consolidated Segment Revenue and Results :

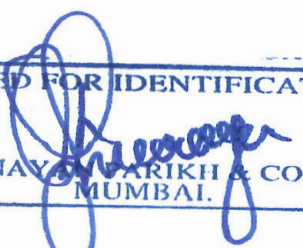
The following is an analysis of the Group's revenue and results from continuing operations by reportable segments.

(Amount Rupees in Crores)

Particulars	Quarter Ended			Year Ended	
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue					
Broadband Business (a)	156.90	158.69	151.32	615.43	567.69
Cable Television (b)	281.81	283.57	304.36	1,116.34	1,230.71
(a) + (b)	438.71	442.26	455.68	1,731.77	1,798.39
Less: Inter Segment revenue	-	-	-	-	-
Total Segment Revenue	438.71	442.26	455.68	1,731.77	1,798.39
Segment Result					
Broadband Business (a)	16.23	14.92	1.24	45.67	(20.54)
Cable Television (b)	4.68	16.50	39.04	59.46	84.77
(a) + (b)	20.91	31.41	40.29	105.13	64.23
Add: Other un-allocable income net of un-allocable expenditure	3.75	34.80	58.66	136.03	239.06
Add: Share of profit / (loss) of Joint Ventures	20.07	18.12	(1.60)	74.93	32.65
Less: Finance costs	0.11	0.12	43.13	37.48	226.37
Profit Before Tax	44.62	84.21	54.21	278.61	109.57
	As at				
	March 31, 2021	December 31, 2020	March 31, 2020		
	Audited	Unaudited	Audited		
Segment Assets					
Broadband Business (a)	1,244.43	1,206.22	3,988.41		
Cable Television (b)	858.34	838.37	863.09		
Total Segment Assets (a) + (b)	2,102.77	2,044.59	4,851.50		
Unallocated	2,416.31	2,488.08	1,519.95		
Consolidated Total Assets	4,519.08	4,532.67	6,371.45		
Segment Liabilities					
Broadband Business (a)	219.37	233.37	1,135.57		
Cable Television (b)	299.07	369.73	1,420.11		
Total Segment Liabilities (a) + (b)	518.44	603.10	2,555.69		
Unallocated	4.13	5.81	72.61		
Consolidated Total Liabilities	522.57	608.90	2,628.30		

For the purposes of monitoring segment performance and allocating resources between segment:

- All assets are allocated to reportable segments other than investments, loans to related parties, deferred tax assets.
- All liabilities are allocated to reportable segments other than borrowings.

SIGNED FOR IDENTIFICATION BY

 NAYAN ARIKH & CO
 MUMBAI.



5 During the year, the Company has received Show Cause cum Demand notices ("SCNs") from the Department of Telecommunications ("DOT"), Government of India for the financial years 2006-07, 2007-08 and 2008-09 towards ISP license fees aggregating to Rs. 376.40 Crs which includes penalty and interest thereon as of September 30, 2020. The Company has responded to DOT contesting their inclusion of Cable TV revenue in arriving at Adjusted Gross Revenue (AGR) for calculation of License Fee payable by the Company under the ISP License in these SCNs. Based on the 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 in the financial results.

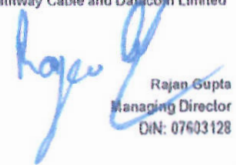
6 The financial figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of full financial year ended on March 31, 2021 and the published year to date unaudited figures upto the third quarter of the year ended March 31, 2021.


7 The figures for the corresponding periods have been reclassified and/or regrouped, wherever necessary to conform to the figures of the current period.

Place : Mumbai
Date : 28 April, 2021



For Halhway Cable and Datacom Limited


Rajan Gupta
Managing Director
DIN: 07603128

SIGNED FOR IDENTIFICATION
BY

NATHAN PARIKH & CO
MUMBAI.

Hathway Cable and Datacom Limited

Audited Consolidated Statement of Cash flows for the year ended March 31, 2021

	Rs. in Crores	
	March 31, 2021	March 31, 2020
	Audited	Audited
Cash flow from operating activities		
Profit Before Tax	278.61	109.57
Depreciation, amortization and impairment	371.18	371.10
Impairment of trade/loan receivables	10.36	91.33
Share of net profit of associates and joint ventures accounted for using the equity method	(74.93)	(32.65)
Amount no longer payable written back	(4.68)	(0.74)
Sundry advances written off	0.87	-
Goodwill Written off	0.01	-
Unrealised foreign exchange loss / (gain)	(3.18)	5.52
Unwinding of interest	(0.05)	(0.48)
Net Loss on disposal of property, plant and equipment	15.93	8.35
Net gain on financial assets measured at fair value through profit or loss	(79.44)	(53.76)
MTM (Gain)/Losses on Swap	-	(0.57)
Income from Investments	(47.43)	(186.27)
Interest and finance charges	37.48	226.37
Exceptional Items	5.25	6.69
	509.98	544.47
Change in operating assets and liabilities :		
Decrease/(increase) in trade receivables	18.35	1.69
Decrease/(increase) in inventories	8.16	0.99
Increase/(decrease) in trade payables	(13.96)	(27.52)
Decrease/(increase) in other financial assets	6.77	(9.94)
Decrease/(increase) in other non-current assets	(36.41)	(2.32)
Decrease/(increase) in other current assets	11.11	(0.80)
Increase/(decrease) in provisions	0.92	(0.44)
Increase/(decrease) in other liabilities	(73.82)	(29.61)
(Increase)/decrease in Loans & Advances (Net)	5.46	7.58
Increase/(decrease) in other financial liabilities	(2.97)	(19.10)
Cash generated from operations	433.59	464.99
Income taxes refund / (paid)	33.71	(25.07)
Net cash flow from/(used in) operating activities (A)	467.30	439.92
Cash flow from investing activities		
Payments for acquisition of property, plant and equipment	(439.42)	(369.37)
Proceeds from sale of property, plant and equipment	2.45	1.29
Dividend from Associates	12.59	4.20
Payments for purchase of investments	(5,763.90)	(1,334.29)
Proceeds from sale of investments in Joint Ventures	1.07	-
Proceeds from sale of investments	4,806.08	4,349.60
Investment in Joint Venture	(0.26)	(0.70)
Fixed Deposit made during the year	(2,250.44)	(2,603.70)
Fixed Deposit redeemed during the year	4,004.11	688.59
Income from investments	169.44	56.83
Net cash flow from/(used in) investing activities (B)	541.72	792.45
Cash flows from financing activities		
Repayments of Non-current borrowings	(63.16)	(1,857.35)
Net Proceeds/(Repayments) of current borrowings	(1,899.99)	1,824.46
Payment of lease liabilities	(1.98)	(2.73)
Interest and finance charges	(37.50)	(208.15)
Net cash flow from/(used in) financing activities (C)	(2,002.63)	(243.77)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(993.61)	988.59
Cash and cash equivalents at the beginning of the year	1,080.07	81.93
Bank overdraft at the beginning of the year	(11.83)	(2.28)
Cash and cash equivalents of Joint Venture which became subsidiary during the year	0.51	-
Cash and cash equivalents at the end of the year	75.14	1,068.24

SIGNED FOR IDENTIFICATION
BY
[Signature]
NANAN PARIKH & CO
MUMBAI




Hathway Cable and Datacom Limited

Audited Consolidated Statement of Cash flows for the year ended March 31, 2021

	Rs. in Crores	
	March 31, 2021	March 31, 2020
Reconciliation of cash and cash equivalents as per the cash flow statement :		
Cash and cash equivalents		
Balances with banks		
On current accounts	72.70	31.84
Deposits with original maturity of less than 3 months	0.64	1,046.37
Cheques/drafts on hand	0.01	0.13
Cash on hand	1.79	1.73
Bank overdrafts	-	(11.83)
Balance as per the cash flow statement :	75.14	1,068.24

Note : Above Statement has been prepared by using indirect method as per Ind AS - 7 on Statement of Cash Flows.

SIGNED FOR IDENTIFICATION
BY

NAGAN PARIKH & CO
MUMBAI.

