



NOTICE OF 10TH ANNUAL GENERAL MEETING

Notice is hereby given that the 10thAnnual General Meeting of the members of Zomato Private Limited (Formerly known as Zomato Media Private Limited) (hereinafter referred as the "Company") will be held on Friday, September 18, 2020 at 10:00 A.M. at the registered office of the Company at Ground Floor 12A, 94 Meghdoot, Nehru Place, New Delhi-110019, to transact the following business(es):

ORDINARY BUSINESS(ES):

ITEM NO. 1: ADOPTION OF ACCOUNTS

- the audited standalone financial statements of the Company for the financial year ended March 31,
 2020, together with the reports of the board of directors and auditors thereon; and
- the audited consolidated financial statements of the Company for the financial year ended March 31,
 2020, together with the reports of the auditors thereon.

ITEM NO. 2: APPOINTMENT OF STATUTORY AUDITORS

To consider and pass with or without modification(s), the following resolution as an ordinary resolution:

"RESOLVED THAT pursuant to the provisions of section 139 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, (including any re-enactment or modification thereto), and such other applicable provisions, if any, M/s Deloitte Haskins & Sells, Chartered Accountants, (FRN No. 015125N), be and are hereby appointed as the statutory auditors of the Company for a term of 5 (five) consecutive years to hold office from the conclusion of 10th Annual General Meeting till the conclusion of the 15th Annual General Meeting at a remoneration as may be mutually agreed between the parties.

RESOLVED FURTHER THAT Mr. Deepinder Goyal, Director of the Company, Ms. Akriti Chopra, Chief Financial Officer of the Company and Ms. Sandhya Sethia, Company Secretary of the Company, be and are hereby severally authorized to sign, execute, certify and file returns with the appropriate authorities and to do all such acts, deeds and things as may be necessary to give effect to the aforesaid resolution."

Date: August 25, 2020 For Zomato Private Limited

Place: New Delhi

Sandhya Sethia Company Secretary Mem. No. A29579 E-58, Kalkaji, New Delhi-11001

ZOMATO PRIVATE LIMITED

(Formerly known as Zomato Media Private Limited)

Registered Address: GF-12A, 94 Meghdoot, Nehru Place, New Delhi - 110019, India



NOTES:

- I. A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON POLL ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. Pursuant to section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty members holding in aggregate, not more than ten percent of the total share capital of Company. A member holding more than 10% of the total share capital of the Company catrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or member.
- 2. The instrument of Proxy, in order to be effective, should be deposited at the registered office of the Company, duly completed and signed, not later than 4 hours (Sunday is included in computation of 4 hours) before the commencement of the meeting. A proxy form is annexed to this report. Proxies submitted on behalf of companies, etc., must be supported by an appropriate resolution/authority, as applieable.
- Corporate members intending to send their authorized representative to attend the meeting are requested to send their certified copy of the board resolution authorizing their representative to attend and vote on their behalf.
- 4. Members are requested to sign at the place provided on the attendance slip and handover the same at the entrance of the meeting.
- 5. All decuments referred to in the accompanying notice of the annual general meeting shall be open for inspection without any fee at the registered office of the Company during normal business hours (9:00 am to 5:00 pm) on all working days, except Saturday, up to and including the date of the annual general meeting of the Company.
- The register of director's and key managerial personnel and their shareholding, register of members, register of contracts and arrangements and register of proxics would be available for inspection by the members at the meeting.
- 7. The route map for the AGM Venue is provided at the end of this notice.

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Zomato Private Limited

CIN - U93030DL2010PTC198141

Regd. Office: Ground Floor, 12A, 94 Meghdoot, Nehru Place, New Delhi-110 019

ATTENDANCE SLIP

(TO BE SIGNED AND HANDED OVER AT THE ENTRANCE OF THE MEETING HALL)

DP ID		
CLIENT ID		
NO. OF SHARES		
of Proxy (in block letters)		

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Name of the member (s)

FORM NO. MGT – 11 PROXY FORM

Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014

CIN : U93030DL2010PTC198141
Name of the Company : Zomato Private Limited

Registered Office : Ground Floor, 12A, 94 Meghdoot, Nehru Place, New Delhi -110019

· ·	•
Registered address	:
E-mail id	:
Folio no / Client ID	:
DP ID	:
1 / We, being the men	nber (s) of shares of the above named Company, hereby appoint:
Name:	
Address:	
E-mail id:	
Signature:	or failing him/her.
Maria	
Name: Address:	
E-mail id:	or failing him/her
	or failing him/her.
	or failing him/her.
Signature:	or failing him/her.
Signature:	or failing him/her.

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the annual general meeting of the Company to be held on Friday, September 18, 2020 at 10:00 A.M. at the registered office of the Company at Ground Floor, 12A, 94 Meghdoot, Nehru Place, New Delhi-110019 and at any adjournment thereof in respect of such resolutions as are indicated below:

ZOMATO PRIVATE LIMITED

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S. No.	Description of resolutions	For	Against
Ordina	ry Business		
1.	Adoption of accounts: - (i) the audited standalone financial statements of the Company for the financial year ended March 31, 2020, together with the reports of the board of directors and auditors thereon; and (ii) the audited consolidated financial statements of the Company for the financial year ended March 31, 2020,		
2.	together with the reports of the auditors thereon. Appointment of statutory auditors.		

Signed this on	
Signature of member	Signature of Proxy holder (s)
	Affix Revenue
	Revente
	Stamp

Notes:

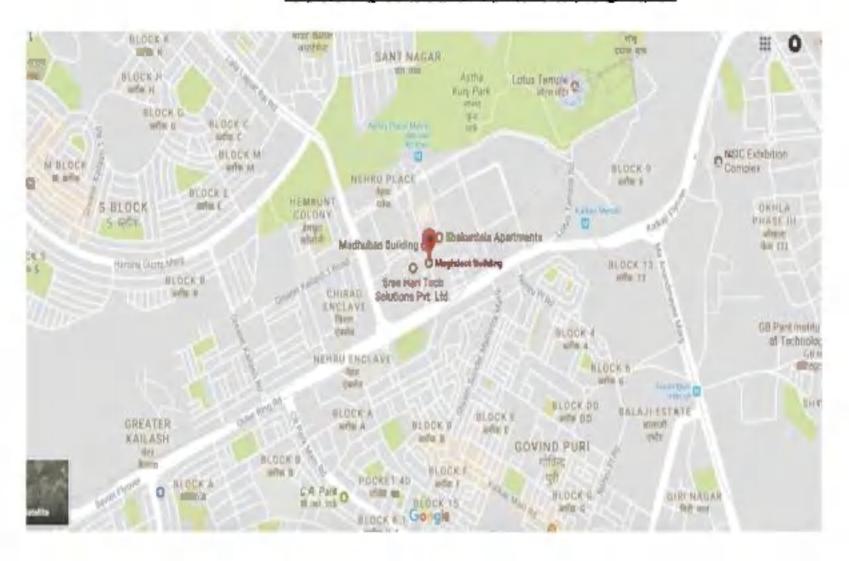
- The Proxy form must be deposited at the registered office of the Company not less than 4 hours before the time fixed for holding the aforesaid meeting.
- 2. Please affix Rs. 1.00 revenue stamp on this form and the member should sign across the stamp.

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Route Map to Annual General Meeting Venue



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BOARD'S REPORT OF ZOMATO PRIVATE LIMITED FORMERLY KNOWN AS ZOMATO MEDIA PRIVATE LIMITED ("COMPANY") FOR THE FINANCIAL YEAR 2019-20

The Members,

Your directors take pleasure in presenting the 10^{th} Annual Report along with the audited standalone and consolidated financial statements for the financial year ended on March 31, 2020.

FINANCIAL REVIEW ON THE BASIS OF STANDALONE AND CONSOLIDATED FINANCIAL STATEMENTS

The highlights of your Company's financial results on a standalone and consolidated basis for the financial year ended on March 31, 2020 are as follows:

For the financial year ended on March 31, 2020 (₹ Mn.)		For the financial year ended on March 31, 2019* (₹ Mn.)		
Particulars	Consolidated	Standalone	Consolidated	Standalone
Total Income	27,427.39	24,857.60	13,970.06	12,550.82
Less: Total Expenses	50,063.11	46,277.59	35,980.41	33,835.65
Less: Exceptional Items	1,220.29	3,091.78	(11,999.20)	(11,880.16)
Profit/Loss before Tax	(23,856.01)	(24,511.77)	(10,011.15)	(9,404.67)
Tax Expense	-		-	-
Profit/Loss for the year	(23,856.01)	(24,511.77)	(10,011.15)	(9,404.67)
Other comprehensive income:				(7.10)
1) Items that will not be reclassified to profit or loss in subsequent periods: a. Re-measurement gains/losses on defined benefit plans	(24.72)	(20.05)	(4.83)	(7.40)
 Items that will be reclassified to profit or loss in subsequent periods:- a. Exchange differences on translation of foreign operations 	252.73	237.83	(24.25)	(21.11)

1

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Total Comprehensive	(23,628.00)	(24,293.99)	(10,040.23)	(9,433.18)
Income/(loss) for the				
period				

^{*} The details of the statement of profit and loss account has been changed for the period ended on March 31, 2019, as the board of directors in their meeting held on August 08, 2019 approved the business transfer of Carthero Technologies Private Limited ('CTPL') into the Company, by executing a business transfer agreement with CTPL effect from August 16, 2019, thus, the financial statements of the previous year have been modified to include the results of CTPL from the date of the transfer.

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK OF THE COMPANY

The consolidated financial statements of your Company include the performance of its subsidiaries, joint ventures and associates (group) and depicts the comprehensive performance of the group relevant for understanding the overall performance of group across the globe.

The standalone financial statements of the Company reflect the performance of the Company on standalone basis.

The financial statements for the financial year ended on March 31, 2019 and March 31, 2020 have been prepared in accordance with IndAS as prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.

During the financial year, the total income of your Company, on a standalone basis, has increased from ₹ 12,550.82 Mn. to ₹ 24,857.60 Mn., recording a growth of approx. 100% over the previous year. The total expenses during the year have increased from ₹ 33,835.65 Mn. to ₹ 46,277.59 Mn. in the current year.

During the financial year, your Company has incurred a loss after tax of ₹ 24,511.77 Mn. as compared to the previous financial year loss after tax of ₹ 9,404.67 Mn.

On a consolidated basis, the total income of your Company is $\stackrel{?}{_{\sim}} 27,427.39$ Mn. as compared to $\stackrel{?}{_{\sim}} 13,970.06$ Mn. in the previous financial year, thereby recording a growth of approx. 100% over the previous year . The total expenses during the year have increased from $\stackrel{?}{_{\sim}} 35,980.41$ Mn. to $\stackrel{?}{_{\sim}} 50,063.11$ Mn. in the current year. The Loss after tax for the financial year from $\stackrel{?}{_{\sim}} 10,011.15$ Mn. to $\stackrel{?}{_{\sim}} 23,856.01$ Mn. in the financial year under review.

Acquisition

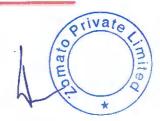
During the financial year under review, the Company had purchased certain specified assets and received the benefits of certain covenants amounting to INR 13,75,93,65,528 (Indian Rupees Thirteen Hundred Seventy Five Crores Ninety Three Lakhs Sixty Five Thousand Five Hundred Twenty Eight only) from Uber India Systems Private Limited against issuance of 76,376 (Seventy Six Thousand Three Hundred Seventy Six) Non-Voting 0.00000010% Class I-2 Compulsorily Convertible Cumulative Preference Shares of face value of INR 9,000 (Indian Rupees Nine Thousand only) each, at an issue price of INR 1,80,153 (Indian Rupees One Lakh Eighty Thousand One Hundred and Fifty Three Only) per share to become market leaders in food delivery business.

2

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OPERATIONS REVIEW

While the other businesses are gaining traction, your Company's primary revenue source is through Ad Sales, Online Ordering and Zomato Gold business segments. Notable highlights for the year under review were as follows:

Our Ads sales, online ordering and gold subscriptions continued to grow;

 Unit economics in online ordering improved significantly with increased revenue, lower logistics cost and user discounts;

Huge focus on efficiencies and bringing down costs which helped bring down the overall burn

rate significantly;

The dine out business is increasingly shaping towards a transactions business, focusing on closure of transaction with user settling through the Zomato app. Products like contactless dining, Gold Specials, etc are in this direction;

The Company acquired Uber Eats during the year under review, to become the market leaders

in delivery business;

• The B2B supplies business in Zomato Internet Private Limited (Hyperpure), wholly owned subsidiary of the Company grew many fold

Season 2 of Zomaland under the entity, Zomato Entertainment Private Limited, wholly owned

subsidiary of the Company, was extended to 9 cities in India.

Covid-19, pandemic hit us in the month of March 2020, resulting in nation-wide lockdown, which brought down the order volumes significantly and also caused a huge reduction of dine out revenue. We are working on number of products to address this loss, like introducing contactless dining and delivery / takeaway products in certain geographies outside of India. The food@work business under the entity Tonguestun Food Network Private Limited (cafeteria meals business) is also impacted due to Covid-19, as large number of working people, have been working from home which has resulted in trimming down of the business in line with current market requirements. Decisions to continue in cities or not for the delivery business were also taken after analysing the market potential and profitability.

Business is shaping up well and the management team is focused to improve the product continuously striving

to focus on customer satisfaction and ensuring to grow without compromising on profitability.

Your directors expect that with increased focus on the relevant geographies for business in future and closure of the non-operative business entities including subsidiaries and branches, along with focus on increasing the operational efficiency, the overall business of the Company will improve in the coming years.

DIVIDEND

In view of the losses during the financial year, your directors do not recommend any dividend for the year under review.

AMOUNTS TRANSFERRED TO RESERVES

During the financial year under review, the Company has not transferred any amount to reserves.

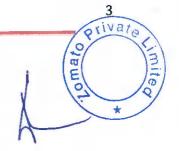
TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND

During the financial year under review, ehe Company was not required to transfer any funds to the Investor Education and Protection Fund.

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CHANGES IN CAPITAL STRUCTURE

During the financial year under review, following are the changes in Authorized / Subscribed /Issued / Paid-up Capital of the Company:

Changes in Authorised Share Capital

During the year under review, the Authorised Share Capital of the Company has increased from ₹ 2,725,766,341 (Indian Rupees Two Hundred Seventy Two Crores Fifty Seven Lakhs Sixty Six Thousand Three Hundred Forty One Only) to ₹ 4,22,51,90,341 (Indian Rupees Four Hundred Twenty Two Crores Fifty One Lakhs Ninety Thousand Three Hundred Forty One only) details of which is given as under:-

- ₹ 2,725,766,341 (Indian Rupees Two Hundred Seventy Two Crores Fifty Seven Lakhs Sixty Six Thousand Three Hundred Forty One Only) to ₹ 3,52,97,66,341 (Indian Rupees Three Hundred Fifty Two Crores Ninety Seven Lakhs Sixty Six Thousand Three Hundred Forty One only) by addition of 1,20,000 (One Lakh Twenty Thousand) Class J 0.00000015% Compulsorily Convertible Cumulative Preference Shares ("Class J CCCPS") having a face value of INR 6,700 (Indian Rupees Six Thousand Seven Hundred only) vide shareholder's resolution dated November 28, 2019.
- ₹ 3,52,97,66,341 (Indian Rupees Three Hundred Fifty Two Crores Ninety Seven Lakhs Sixty Six Thousand Three Hundred Forty One only) to ₹ 4,21,71,50,341 (Indian Rupees Four Hundred Twenty One Crores Seventy One Lakhs Fifty Thousand Three Hundred Forty One only) by addition of 76,376 (Seventy Six Thousand Three Hundred Seventy Six) Non-Voting 0.00000010% Class I-2 Compulsorily Convertible Cumulative Preference Shares having a face value of INR 9,000 (Indian Rupees Nine Thousand only) vide shareholder's resolution dated January 21, 2020.
- ₹4,21,71,50,341 (Indian Rupees Four Hundred Twenty One Crores Seventy One Lakhs Fifty Thousand Three Hundred Forty One only) to ₹4,22,51,90,341 (Indian Rupees Four Hundred Twenty Two Crores Fifty One Lakhs Ninety Thousand Three Hundred Forty One only) by addition of 1,200 (One Thousand Two Hundred) 0.00000015% Class J2 Compulsorily Convertible Cumulative Preference Shares of face value of INR 6,700/- (Indian Rupees Six Thousand Seven Hundred only) vide shareholder's resolution dated March 21, 2020.

The Authorised Share Capital as on March 31, 2020 is ₹ 4,22,51,90,341 (Indian Rupees Four Hundred Twenty Two Crores Fifty One Lakhs Ninety Thousand Three Hundred Forty One only) consisting of:

Type of Shares	No. of Shares	Nominal value (per share) (In ₹)
Equity Shares	600,000	1/-
Compulsorily Convertible Cumulative Preference Shares	100,000	10/-
Class B 0.0001% Compulsorily Convertible Cumulative Preference Shares	32,800	10/-
Class C 0.0001% Compulsorily Convertible Cumulative Preference Shares	27,327	10/-
Class D 0.0001% Compulsorily Convertible Cumulative Preference Shares	28,460	10/-

4

ZOMATO PRIVATE LIMITED

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Class E 0.0001% Compulsorily Convertible Preference Shares	930,551,391	1/-
Class F 0.0001% Compulsorily Convertible Preference Shares	190,653,540	2/-
Class G 0.00000015% Compulsorily Convertible Cumulative Preference Shares	10,885	6700/-
Class H 0.00000015% Compulsorily Convertible Cumulative Preference Shares	83,425	6700/-
Class I 0.00000015% Compulsorily Convertible Cumulative Preference Shares	116,350	6700/-
Class J 0.00000015% Compulsorily Convertible Cumulative Preference Shares	1,20,000	6700/-
Non-Voting 0.00000010% Class I-2 Compulsorily Convertible Cumulative Preference Shares	76,376	9000/-
0.00000015% Class J2 Compulsorily Convertible Cumulative Preference Shares	1,200	6700/-

Changes in Issued, Subscribed and Paid-up Capital

The Issued, Subscribed and Paid-up Share Capital of the Company has changed from ₹ 2,43,75,37,733 (Indian Rupees Two Hundred Forty Three Crores Seventy Five Lakhs Thirty Seven Thousand Seven Hundred Thirty-Three only) to ₹ 3,21,17,13,533 (Indian Rupees Three Hundred Twenty One Crores Seventeen Lakhs Thirteen Thousand Five Hundred Thirty-Three Only) during the financial year under review by issuance of shares as detailed below:-

Date of Change	Name of the Investor	Type of shares	No. of shares issued during the year	Face Value per share (In ₹)
January 16, 2020	Antfin Singapore Holding Pte. Ltd.	Class J 0.00000015% Compulsorily Convertible Cumulative Preference Shares	11,777	6700/-
January 21, 2020	Uber India Systems Private Limited	Non-Voting 0.0000010% Class I-2 Compulsorily Convertible Cumulative Preference Shares	76,376	9000/-
March 24, 2020	Pacific Horizon Investment Trust PLC	0.00000015% Class J2 Compulsorily Convertible Cumulative Preference Shares	1,177	6700/-

The issued, subscribed and paid-up share capital of the Company as on March 31, 2020 is ₹ 3,21,17,13,533 (Indian Rupees Three Hundred Twenty One Crores Seventeen Lakhs Thirteen Thousand Five Hundred Thirty-Three Only) consisting of:

ZOMATO PRIVATE LIMITED

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Registered Address: GF-12A, 94 Meghdoot, Nehru Place, New Delhi – 110019, India





Type of Shares	No. of Shares	Nominal value (per share) (In ₹)
Equity Shares	3,37,694	1/-
Compulsorily Convertible Cumulative Preference Shares	78,791	10/-
Class B 0.0001% Compulsorily Convertible Cumulative Preference Shares	16,396	10/-
Class C 0.0001% Compulsorily Convertible Cumulative Preference Shares	13,664	10/-
Class D 0.0001% Compulsorily Convertible Cumulative Preference Shares	28,460	10/-
Class E 0.0001% Compulsorily Convertible Preference Shares	72,91,92,849	1/-
Class F 0.0001% Compulsorily Convertible Preference Shares	19,06,53,540	2/-
Class G 0.00000015% Compulsorily Convertible Cumulative Preference Shares	10,885	6700/-
Class H 0.00000015% Compulsorily Convertible Cumulative Preference Shares	83,425	6700/-
Class I 0.00000015% Compulsorily Convertible Cumulative Preference Shares	1,03,500	6,700
Class J 0.00000015% Compulsorily Convertible Cumulative Preference Shares	11,777	6700/-
Non-Voting 0.00000010% Class I-2 Compulsorily Convertible Cumulative Preference Shares	76,376	9000/-
0.00000015% Class J2 Compulsorily Convertible Cumulative Preference Shares	1,177	6700/-

Transfer of Shares

During the year under review, the following existing shareholders have transferred their shares:-

Sr No.	Name of the Transferor	Name of the Transferee	No. of shares transferred	Type of Shares	Date of BENPOS under which the said transfer is reflected/Date of Board meeting in which the transfer of shares is approved
1.	Pankaj Chaddah	Sunlight Fund LP	9,276	Equity Shares	May 17, 2019
2.	Uber India Systems Private Limited	Uber B.V.	76,376	Non-Voting 0.0000010% Class 1-2 Compulsorily Convertible Cumulative Preference Shares	February 4, 2020

6

ZOMATO PRIVATE LIMITED

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Fund Raising

During the year under review, the Company had raised the following amount: -

Date of Allotment	Name of the Investor	Amount of fund raised (In ₹)
January 16, 2020	Antfin Singapore Holding Pte. Ltd	3,53,58,70,000
March 24, 2020	Pacific Horizon Investment Trust PLC	38,02,23,632.25

SUBSIDIARY(IES), ASSOCIATE COMPANY(IES) AND JOINT VENTURE(S)

As on March 31, 2020, the Company had 34 (Thirty Four) subsidiaries, and 1 (One) joint venture within the meaning as prescribed under the Companies Act, 2013 ("Act") in India and globe.

As per the provisions of Section 129(3) of the Act, a statement containing salient features of the financial statements of the Company's subsidiaries (which includes associate companies and joint ventures) in the prescribed Form AOC-1 forms part of the financial statements of the Company is attached as **Annexure** – 1.

Closure of Subsidiaries

The following step-down subsidiaries of your Company have been closed during the year under review since these were non-operational:

SI. No.	Name of the Subsidiary(ies)	Country
1	Zomato Austria GMBH	Austria
2	Zomato International RO SRL	Romania
3	Zomato Norway AS	Norway

New incorporation

During the financial year under review, the Company has incorporated a wholly owned subsidiary with the name of "Zomato Culinary Services Private Limited" on June 21, 2019. The name of subsidiary has been changed from Zomato Culinary Services Private Limited to Zomato Local Services Private Limited with effect from March 19, 2020. Your directors expect a substantial growth by entering into this new business in due course.

Sale of shares held in Loyal Hospitality Private Limited

During the financial year under review your Company has sold entire stake i.e. 10 equity shares and 8,01,370 Series A Compulsory Convertible Preference Shares held in Loyal Hospitality Private Limited for an aggregate consideration of INR 33,00,00,270.

Your directors believe that the above funding will contribute to the Company's overall development and expansion of business operations.

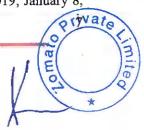
NUMBER OF BOARD MEETINGS

During the financial year under review, 13 (Thirteen) board meetings were duly convened and held viz. April 18, 2019, May 25, 2019, July 19, 2019, August 8, 2019, October 23, 2019, November 8, 2019, January 8,

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2020, January 16, 2020, January 18, 2020, January 21, 2020, February 4, 2020, March 18, 2020 and March 24, 2020. The intervening gap between the meetings was within the period prescribed under Companies Act, 2013 read with secretarial standards as notified.

AUDIT COMMITTEE

The Audit Committee was constituted pursuant to the Articles of Association of the Company for the following:

- To review the conduct of the Company's business;
- To review all books and records pertaining to the Company and the conduct of the Company's business; and
- To review all management letters, filings, reports and other information provided by the auditors (statutory or internal) of the Company.

During the financial year under review, the Audit Committee met 7 (seven) times during the financial year on April 18, 2019, May 25, 2019, July 19, 2019, August 8, 2019, October 23, 2019, November 8, 2019, and February 4, 2020.

Committee	Member
	Mr. Kaushik Dutta
Audit Committee	Mr. Deepinder Goyal
	Mr. Sanjeev Bikhchandani

CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE

The Corporate Social Responsibility ("CSR") Committee was formulated pursuant to the provisions of the Companies Act, 2013. During the financial year under review, no meeting of CSR Committee has been held and there has been no change in the policy adopted by the Company. Further, after the closure of financial year, the board of directors on recommendation of CSR Committee, approved and adopted the amended CSR Policy of the Company in their meeting held on May 18, 2020. The brief outline of the CSR policy of the Company and the initiatives undertaken, if any by the Company on CSR activities during the financial year under review are set out in **Annexure – 2** of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014. The amended CSR policy is available on the website of the Company.

<u>Composition of the Committees</u>: The composition of various committees of the Company as on March 31, 2020 is as under:

Committee	Member
CCD Committee	Mr. Deepinder Goyal
CSR Committee	Mr. Kaushik Dutta

KEY MANAGERIAL PERSONNEL AND DIRECTORS

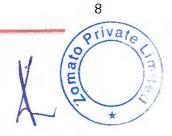
During the financial year under review, there have been following changes in the composition of board of the directors and key managerial personnel of the Company:

• Mr. Guoming Cheng was appointed as nominee director on behalf of Alipay Singapore Holding Pte Ltd w.e.f. May 25, 2019.

ZOMATO PRIVATE LIMITED

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- Mr. Chen Yan has resigned as nominee director on behalf of Alipay Singapore Holding Pte Ltd w.e.f. May 20, 2019.
- Ms. Akriti Chopra was appointed as Chief Financial Officer w.e.f. November 8, 2019.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION AND OTHER DETAILS

Provisions related to the Company's policy on directors' appointment and remuneration and other matters provided in Section 178(3) of the Act are not applicable on Company.

TRANSACTIONS WITH RELATED PARTIES

None of the transactions with related parties falls under the scope of Section 188(1) of the Act. The Board of Directors draw attention of the members to Note No.32 to the standalone financial statement which sets out related party disclosures pursuant to Indian Accounting Standard 24 (Ind AS 24). The transactions disclosed therein were in the ordinary course of business and on an arm's length basis arising out of subsisting contracts with Company.

EXTRACT OF ANNUAL RETURN

As per the requirements of Section 92(3) of the Act and Rules framed thereunder, the extract of the annual return for the financial year 2019-20 is given in Annexure - 3 in the prescribed Form No. MGT-9, which is a part of this report.

STATUTORY AUDITORS

As per the applicable provisions of the Act, the period of office of M/s S.R. Batliboi & Associates LLP, Chartered Accountants (FRN-101049W/E300004), Chartered Accountants, Statutory Auditors of the Company, expires at the conclusion of the 10th Annual General Meeting.

The Board of Directors will recommend to members in the ensuing annual general meeting, the appointment of M/s Deloitte Haskins & Sells, Chartered Accountants, (FRN No. 015125N), as Statutory Auditors of the Company for a term of 5 (five) consecutive years to hold office from the conclusion of the 10th Annual General Meeting till the conclusion of the 15th Annual General Meeting.

The Company has received a certificate from the proposed statutory auditors to the effect that their appointment is within the limit prescribed under the Section 141 of the Companies Act, 2013 and that they are not disqualified for such appointment within the meaning of the said Section.

AUDITOR'S REPORT

The statutory auditor's report does not contain any qualifications, reservations, or adverse remarks disclaimer in the report of auditors provided for the financial year ended on March 31, 2020.

ZOMATO PRIVATE LIMITED

(Formerly known as Zomato Media Private Limited)

Registered Address: GF-12A, 94 Meghdoot, Nehru Place, New Delhi - 110019, India





DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS

During the financial year under review, the statutory auditors have not reported any instances of frauds committed in the Company by its officers or employees to the audit committee under section 143(12) of the Companies Act, 2013.

INTERNAL AUDITOR

Pursuant to the provisions of Section 138 of the Act, the Company have a system of internal audit with Mr. Deepak Ahluwalia, Chartered Accountant, as the head of Internal Audit of the Company and takes care of the internal audit and controls, systems and processes in the Company and ensures timely compliance. He is supported in discharge of his duties by firms of chartered accountants namely PwC, Grant Thornton and MGC. The scope of work and the reports are reviewed by the audit committee in their meetings

INTERNAL CONTROL SYSTEMS

The Company has implemented internal financial controls which commensurate with the nature of its business, the size and complexity of its operations. Company has adopted policies and procedures for ensuring the orderly and efficient conduct of the business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

<u>DISCLOSURE UNDER RULE 8 OF THE COMPANIES (ACCOUNTS) RULES, 2014 WITH RESPECT TO COST AUDIT AND RECORDS</u>

During the financial year under review, maintenance of cost records as specified by Central Govt. u/s 148(1) is not applicable to the Company.

DISCLOSURE REGARDING EMPLOYEE STOCK OPTIONS PLANS

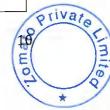
The Company has two Employee's Stock Option Plans with the name Foodie Bay Employee Stock Option Plan, 2014 ("ESOP 2014") and Zomato Employees Stock Option Plan, 2018 ("ESOP 2018"). The details regarding issue of employee stock options under both the plans is required to be furnished, as per the provisions of Rule 12(9) of Companies (Share Capital and Debenture Rules, 2014) are as under:

Particulars		ESOP 2014	ESOP 2018
Total number of options in force outstanding at the beginning of the Year	:	36,236.81	15,974.00
Options granted	:	5,835.00	10,287.00
Options vested as on March 31, 2020	:	24,896.26	2,599.46
Options exercised	:	0	0
The total number of shares arising as a result of exercise of option	:		
Options lapsed	:	6,669.38	2,775.00

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The exercise price	:	Not applicable	Not applicable
Variation of terms of options	:	Not applicable	Not applicable
Money realized by exercise of options	:	Not applicable	Not applicable
Total number of options in force	1:	33,758.77	25,129.66

Employee wise details of options granted to:

(i) Key Managerial Personnel: 1,267 options granted to Ms. Akriti Chopra

(ii) Any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year: One employee under ESOP 2014 and one employee under ESOP 2018;

(iii) Identified employees, who were granted option, during any one year, equal to or exceeding one per cent of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant: - Nil

Further, details for employee stock options for both the plans forms part of the notes to accounts of the financial statements.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has a policy on prevention of sexual harassment of women at workplace and matters connected therewith or incidental thereto covering all the aspects as contained under the Sexual Harassment of Women at Workplace (Prohibition, Prevention and Redressal) Act, 2013. The Internal Complaints Committee (hereinafter referred to as the "ICC") has been constituted for timely and impartial resolution to complaints of sexual harassment.

During the financial year under review, the ICC has received 11 complaints for sexual harassment, among which two were pending and were resolved after the closure of financial year.

PARTICULARS OF LOAN, GUARANTEES AND INVESTMENTS

All particulars including disclosures, as specified under Section 186 of the Act and rules made thereunder, forms part of the notes to accounts of the financial statements of the Company.

DOWNSTREAM INVESTMENT REPORTING & COMPLIANCE

Your Company being a foreign owned and controlled company. Your Company has complied with the provisions of Foreign Exchange Management Act, 1999 (FEMA) read with Foreign Exchange Management (Transfer or Issue of a Security by a Person resident Outside India) Regulations, 2017 for the downstream investment made by it in any other Indian entity.

MATERIAL CHANGES AND COMMITMENTS, IF ANY

No material changes and commitments have occurred after the close of the financial year till the date of this report, which affect the financial position of the Company except as disclosed below which were approved by the members' in their meeting held on April 03, 2020:

ZOMATO PRIVATE LIMITED

(Formerly known as Zomato Media Private Limited)

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- Change of name from Zomato Media Private Limited to Zomato Private Limited: The Company has filed the application for name change, subsequent to which name change has been approved vide certificate of incorporation issued by the Registrar of Companies with effect from April 22, 2020.
- Alteration of objects clause of the memorandum of association of the Company: The Company intends to enter into new line of businesses such as to integrate on the platform of the Company other ecommerce platforms engaged in the business of groceries, food stuffs, provision etc., and to providing products and services through information technologies, including services of drones, robotics etc., thereby reaching larger audience business, so as to meet the demand and maintain the sustainability. Accordingly, Company had applied for alteration of object clause which was approved by the Registrar of Companies with effect from April 08, 2020.

SECRETARIAL STANDARDS

Pursuant to the provisions of section 118 of the Act, 2013, the Company has complied with the applicable provisions of the Secretarial Standards issued by the Institute of Company Secretaries of India.

PARTICULARS OF EMPLOYEES

Provisions of Section 197(12) of the Companies Act, 2013, read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is not applicable to the Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, as required to be disclosed under the Act and the Companies (Accounts) Rules, 2014 are as under

Sr. No.	Particulars	Amount (₹ Mn.)
a)	Conservation of Energy:	
	Steps taken for conservation	
	Steps taken for utilizing alternate sources of energy	
	Capital investment on energy conservation equipment's	
b)	Technology Absorption:	
	Efforts made for technology absorption	
	Benefits derived	
	Expenditure on Research & Development, if any	
	Details of technology imported, if any	
	Year of import	
	Whether imported technology fully absorbed	
	Areas where absorption of imported technology has not taken place, if any	
c	*Foreign Exchange Earnings/ Outgo:	
	The Foreign Exchange earned in terms of actual inflows during the financial year	2,709.79
	The Foreign Exchange outgo during the financial year in terms of actual outflows	2,524.44

*Foreign Exchange Earnings and Outgo are on accrual basis.

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RISK MANAGEMENT

Through an Enterprise Risk Management programme, the Company's business units and corporate functions address risks through an institutionalized approach aligned to the Company's objectives. This program is governed by the Board and administered through an internal team. The programme includes periodic identification, assessment and prioritization of key operational, financial, strategic and regulatory risks followed by coordinated efforts to mitigate these.

DEPOSITS

The Company has not accepted any deposits under section 73 of the Act read with The Companies (Acceptance of Deposits) Rules, 2014. There were no unclaimed or unpaid deposits as on March 31, 2020.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There have no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations. However, members' attention is drawn to the statement on contingent liabilities, commitments in the notes forming part of the financial statements.

DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Act, your directors confirm that:

- a) In the preparation of the annual accounts for the financial year ended on March 31, 2020, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2020 and the statement of the profit /loss of the Company for that period;
- c) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) The directors have prepared the annual accounts on a going concern basis;
- e) The directors have laid down adequate internal financial controls with respect to financial statements; and
- f) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

INDEPENDENT DIRECTOR

The provisions of Section 149 pertaining to the appointment of Independent Directors and statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the Independent Directors do not apply to our Company.

13

ZOMATO PRIVATE LIMITED

(Formerly known as Zomato Media Private Limited)

Registered Address: GF-12A, 94 Meghdoot, Nehru Place, New Delhi - 110019, India



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ACKNOWLEDGMENT

Your Directors take this opportunity to place on record their sincere appreciation for the co-operation and support extended by all regulatory and Governmental authorities, Bankers and the shareholders of the Company. We look forward to their continuous support in the future.

Your Directors also wish to express their deep appreciation for the valuable contribution made by the entire management team and the employees of the Company. Your Directors took optimistic approach for the future.

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For and on behalf of the Board of Directors For Zomato Private Limited

(Formerly known as Zomato Media Private Limited)

Deepinder Goyal Director

DIN: 02613583 Date: May 18, 2020 Place: Gurugram Nominee Director DIN: 03328890 Date: May 18, 2020

Place: New Delhi

I. SI. No.		2	,	1	4	6	,
1. 31.110			,s	*			
			Zomato Media (Private)	Zomato Media Portugal.			
2. Name of the subsidiary	Zomato Midia Brasil Ltda	PT. Zomato Mecia Indonesia	Limited, Srilanka	Unipessoal, Lda	Zomato Chile SpA	Zomato Ireland Limited	Zomato NZ Media Pvt. Ltd.
3. The date since when subsidiary was acquired	02-Fcb-14	08-May 4	10-May-13	13-Feb-14	13-Mar-14	09-May-14	19-May-14
							_
 Reporting period for the subsidiary concerned, if different from the holding company's reporting period. 	31-Mar-20	31-Mar-, 0	31-Mar-20	31-Mar-20	31-Mar-20	31-Mar-20	3 L-Mar-20
			-				
5. Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign aubsidiaries.	Brazitian real	Indonesius Lapinh	Sri Lankan Rupce	Euro	Chilean peso	Enro	NZD
Exchange Rute							
Closing Rate	14.3791	0.0046	0.3888	82.2143	0.0871	82.2143	44.636
Average Rate	17,2459	0.0050	0.3917	78,6456	0.0963	78.6456	45.806
6. Share capital	2,39,40,999	-,5*,15,125	33,48,100	19,80,88,084	5,55,97,209	8,07,35,12,850	23,13,67,49
7. Reserves & surplus	(2,36,03,896)	.21.63.189)	(23,39,436)	(24.18,12,281)	(5,56,44,662)	(7,98,68,18,459)	(24,02,21,26
8. Total ussets	3,41,489	±,0c,27,017	10,50,547	1,32,16,770	4,18,309	46,95,35,838	5,21,36,56
9. Total Liabilities	4,386	77,75,081	41,883	5,69,40,967	4,65,762	38,28,41,447	6,09,90,34
10. Investments	-					17,87,94,909,00	-
11. Turnover		,36,49,907		15,36,30,562		31,87,52,961	11.04,64,98
12. Profit/(Loss) before taxation	(8,33,736)	,3¢,32,093	41,652	(3,91,17,145)	(4,10,043)	(1,60,18,85,762)	(40,39,29
13. Provision for taxation					-	-	
14. Profit/(Loss) after invation	(8,33,736)		41,652	(3.91.17.145)	(4, 10, 043)	(1,60,18,85,762)	(40,39,29
15. Proposal Dividend	-		-				-
16. Extent of shareholding (in percentage)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100,00

For and on behalf of the Board of Directors of Zomato Private Limited

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Deepinder Goyal (Director) (DIN-02613583)

Hard Channel

Akriti Chopra (Chief Financial Officer) PAN No. AHAPC8111D

Place: Gurugram Date: May 18, 2020 Coushig Dutt Numince Director (DIN-03328890)

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Sandhya Sethin (Company Secretary) (A-29579)

1. Sl. No.	8	9	10	Ш	12	(3	14
2. Name of the subsidiary	Zomato Internet Private Limited, India	Zomato Middle East Fz - LLC	Carthero Technologies Private Limited	TongueStun Food Networks Private Limited	Zomato Entertainment Private Limited	Zomato Canada Inc.	Zomato UK Limited
3. The date since when subsidiary was acquired	08-Oct-15	20-Jun-15	16-Feb-18	22-Nov-{8	04-Dec-18	26-Jun-14	06-Aug-14
4. Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	31-Mar-20	31-Mar-20	31-Mar-20	31-Mar-20	31-Mar-20	31-Mar-20	31-Mar-20
5. Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	INR	AED	INR	INR	INR	CAD	GBP
Exchange Rate							
Ctosing Rate	1,0000	20.3425	1,0000	1.0000	1.0000	52.7370	92.4796
Average Rate	1.0000	19,2660	1,0000	1.0000	1.0000	53,2138	89.9778
6. Share capital	5,23,66,625	23.53,91,250	36,01.58,509	8,43,720	5,29,480	30,64,67,325	19,04,86,349
7. Reserves & surplus	5,02,77,793	84,82,086	2,05,27,492	(14.60,79.385)	2,11,35,049	(30,30,36,391)	(19,19,40,498)
8. Total assets	35,55,62,863	21,98,44,633	38,17,88,512	14,05,75,812	8,82,97,537	50,87,087	1,50,372
9. Total Liabilities	25,29,18,445	(2,40,28,703)	11,02,511	28,58,11,477	6,66,33,008	16,56,153	16,04,521
10. Investments	-						<u>.</u>
H. Turnover	1,07,97,75,394	35,86,10,022	8,98,38,68,025	5, 17, 02, 561	10,27,56,406	-	
12. Profit/(Loss) before taxation	(65,70,36,526)	10,55,83,616	(1,44,88,49,685)	(29,62,87,051)	(5,28,90,771)	(4,36,353)	(3, 70, 708)
13. Provision for taxation			-	<u> </u>			
14. Profit/(Loss) after taxnilon	(65,70,36,526)	10,55,83,616	(1,44,88,49,685)	(29,62,87,051)	(5,28,90,771)	(4,36,353)	(3,70,708)
15. Proposed Dividend			-		-		
16. Extent of shareholding (in percentage)	100.00%	100.00%	100.00%	69.41%	100,00%	100.00%	100,00%

For and on behalf of the Board of Directors of Zomato Private Limited

Deepinder Goyal (Director) (DIN-02613583)

Akriti Chopra (Chlef Financial Officer) PAN No. AHAPC8111D (Nominee Director) (DIN-03328890)

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Sandhya Sethia (Company Secretary) (A-29579)

Place: Gurugram Date: May 18, 2020

1. SI. No.	15	16	17	18	19	20	21
2. Name of the substiting	Zomato Malaysia Sdn. Bhd.	Zomato Australia PTY Limited	Lunchtime, cz s.r.o	Zomato Slovakia s.r.o	Gastronauci Sp z.o.o	Zomato Hungry Kft.	Zomato Media Private Limited
3. The date since when subsidiary was acquired	15-Sep-14	09-Dec-14	19-Ang-14	19-Aug-14	30-Oct-14	14-Feb-15	25-May-12
4. Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	3 i -Mar-20	31-Mar-20	31-Mar-20	31-Mar-20	31-Mns-20	31-Mar-20	31-Mar-20
5. Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	Malaysian Ringgit	AUD	Czech Republic Konana	Euro	PLN	Hungarian Forint	SGD
Exchange Rate		11.00					
Closing Rate	17.3154	45,8912	3.0046	82,2143	18.0409	0,2282	
Average Rate	16.9903	48.2318	3.0646	78.6456	18.2699	0.2379	51.5891
6. Share capital	3,81,45,995	1,04,61,78,144	7,62,52,646	7,27,87,721	7,85,59,952	7,25,100	
7. Reserves & surplus	(3,81,60,073)	(1,10,79,97,722)	(7,59,85,317)	(7,31,08,933)	(7,84,77,704)	(2,79,809	~
8. Total assets	27,479	3,46,57,722	5,78,146	2,05,289	14,85.722	4,45,291	
9. Total Linbibiles	-01,557	9,64,77,300	3,10,817	5,26,501	14,03,474		36,08.435
10. Investments					-		
11. Turnover		27,96,12,237	533				-
12. Profit/(Loss) before taxatlon	(5,91,823)	(15,48,50,849)	(10,35,165)	(4,23,192)	(46,61,546)	(27,777	(30,953)
13. Provision for taxation			-	-			
14. Profit/(Loss) after taxation	(5,91,823)	(15,48,50,849)	(10,35,165)	(4,23,192)	(46,61,546)	(27,777	(30,953)
15. Proposed Dividend			-				•
16. Extent of shareholding (in percentage)	100.00%	100.00%	100.00%	100.00%	100.00%	100,009	4 190.00%

For and on behalf of the Board of Directors of Zomato Private Limited

Private

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Deepinder Goyal (Director) (DIN-02613583)

Akriti Chopra (Chief Financial Officer) PAN No. AHAPC8111D (Nominee Director)
(D1N-0332890)
Sandbya Sethia

Sandhya Sethia (Company Secretary) (A-29579)

Place: Gurugram Date: May 18, 2020

1. Sl. No.	22	23	24	25	26	27	28
2. Name of the subsidiary	Zomato beland Limited- Jordan	Zomato Inc.	Zomato Netherlands B.V.	Cibando UK Ltd	Zomato South Africa (PTY) Limited	Zomato Philippines Inc.	Zomato Victuum Company Limited
3. The date since when subsidiary was acquired	21-Apr-15	16-Dec-14	23-Jan-15	19-Dec-14	12-Jun-15	07-Jul-15	12-Dec-14
4. Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	31-Mar-20	31-Mar-20	31-Mar-20	31-Mar-20	31-Mar-20	31-Mar-20	31-Mar-20
5. Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign substitiaries.	Jordanian Dinar	USD	Euro	Енто	ZAR	РНР	Vietnamese Dongg
Exchange Rate							
Closing Rate	105.4209	74,7434	82,2143	82.2143	4.1735	1.4681	0.0032
Average Rate	99.8265	70,7770	78,6456	78.6456	4.7898	1.3759	0.0030
6. Share capital	45,23,816	4,61,71,00,616	55,52,323	13,92,08,449	13,00,71,901	32,84,08,686	32,86,000
7. Reserves & surplus	6,39,278	(4,60,37,58,322)	(51,91,402)	(13,89,98,145)	(12,37,12,344)	(32,45,84,280)	47,826
8. Total assets	51,63,094	1,55,41,768	13,45,437	2,10,304	66,14,357	7,03,32,968	33,94,626
9. Total Liabilities	1	21,99,474	9,84,516		2,54,800	6,65,08,562	60,800
10. Investmenta			-				
11. Tuinover			-		-	13,22,70,017	
12. Profit/(Loss) before taxation	(13,776)	(38,92,55,735)	(5,57,07,510)	92,566	(1,94,078)	(1,11,51,301)	(63,050
13. Provision for taxation			-			-	
14. Profit/(Loss) after taxation	(13,776)	(38,92,55,735)	(5,57,07,510)	92,566	(1,94,078)	(1,11,51,301)	(63,050
15. Proposed Dividend	-	•					
16. Extent of shareholding (in percentage)	100.00%	100,00%	100,00%	100,00%	100,00%	100,00%	99,539

For and on behalf of the Board of Directors of Zomato Private Limited

Deepinder Goyal (Director) (DIN-02613583)

Akriti Chopra (Chief Financial Officer) PAN No. AHAPC8111D KNighik Dutta
Thomisee Director)
13.16-03328890)

Sandhya Sethia (Company Secretary) (A-29579)

Place: Gurugram Date: May 18, 2020

1. St. No.	29	30	31	32	33	34
2. Name of the aubsidiary	Zomato Internet LLC	Zomato Internet Hizmetleri Ticaret Anonim Sirketi	Delivery 21 Inc.	Zomato USA, LLC	Nextable, Inc.	Zomato Local Services Private Limited
3. The date since when substitliary was acquired	28-Dec-16	28-Dec-16	08-Sep-17	19-Dec-14	29-Jan-15	21-Jun-19
4. Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	31-Mar-20	31-Mas-20	31-Mar-20	31-Mar-20	31-Mar-20	31-Mar-20
5. Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries.	QAR	Turkish Lira	рне	USD	USD	INR
Exchange Rate						
Closing Rate	20.3879	11,3365	1.4681	74,7434	74.7434	1.0000
Average Rate	19,3093	12.0642	1.3759	70.7770	70.7770	1.0000
6. Share capital	9,92,82,386	31,43,16,119	7,10,320	4,35,69,59,497	28,59,43,666	1,00,000
7. Reserves & surplus	(10, 19, 28, 980)	(27,61,71,415)	(13,66,99,996)	(4,29,49,51,050)	(29,82,11,227	(25,000)
8. Total assets	1,60,35,144	7,25,06,622	46,74,436	5,34,71,778	1.27,88,220	1,00,000
9. Total Liabilities	1,86,81,738	3,43,61,918	14,06,64.112	(85, 36, 669)	2,50,55,781	25,000
10. Investments	-	-				
11. Turnover	4,29,50,525	2,97,31,738			6,94,25,442	
12. Profit/(Loss) before taxation	(4,34,95.688)	(3,75,07,716)	(53,55,675)	(40, 24, 308)	(1,84,66,710	(25,000)
13. Provision for taxatlen		-				
14. Profit/(Loss) after taxation	(4,34,95,688)	(3,75,07,716)	(53,55,675)	(40, 24, 308)	(1,84,66,710	(25,000)
15. Proposed Dividend						
16. Extent of abareholding (in percentage)	100.00%	100,00%	52,20%	100.00%	100.00%	6 100.00%

For and on behalf of the Board of Directors of Zomato Private Limited

Deepinder Goyal (Director) (DIN-02613583)

Akriti Chopra (Chief Fluancial Officer) PAN No. AHAPC8111D

Place: Gurugram Date: May 18, 2020 Karahik Vurta (Nommee Director) (DIN-03328899) Private

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Sandhya Sethia (Company Secretary) (A-29579)

Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Vents

Name of Associates/Joint Ventures	Zomato Media WLL	Zomato Media WLL
Latest audited Balance Sheet Date	31-Mar-20	31-Mar-19
Date on which the Associate or Joint Venture was associated or acquired	27-Mar-14	27-Mar-14
 Shares of Associate/Joint Ventures held by the company on the year end 		
No.		
Amount of Investment in Associates/Joint Venture	16,31,077	16,31,077
Extent of Holding %	49%	49%
4. Description of how there is significant influence	Joint Venture	Joint Venture
Reason why the associate/joint venture is not consolidated	Not Applicable	Not Applicable
 Networth attributable to Shareholding as per latest audited Balance Sheet 	-12,30,747	1,42,018
6. Profit / (Loss) for the year		
i. Considered in Consolidation	-13,09,687	1,90,71,614
ii. Not Considered in Consolidation	-]	

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For and on behalf of the Board of Directors of Zomato Private Limited

Deepinder Goyal

(Director) (DIN-02613583)

Akriti Chopra (Chief Financial Officer) PAN No. AHAPC8111D

Place: Gurugram Date: May 18, 2020 (Nominee Director)
(DIN-03328890)

Sandhya Sethia (Company Secretary) (A-29579)

zomato

Annexure-2

REPORT ON CSR ACTIVITIES

1. A brief outline of the Company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs —

Zomato Private Limited (Formerly known as "Zomato Media Private Limited" hereinafter referred as "Company") strives for the betterment of society and has the vision of promoting an inclusive and sustainable development of the environment it operates. The CSR policy of the Company strives for the economic development that have positive impact on the society at large with special focus on addressing hunger, malnutrition, poverty, education and health apart form other areas through its activities. Zomato CSR' Policy is available on the website of the Company i.e. www.zomato.com

2. The Composition of the CSR Committee -

The CSR Committee composed of:

Sl. No.	Name of Member	Designation
1	Deepinder Goyal	Chairman & Member
2	Kaushik Dutta	Member

- 3. Average net profit of the company for last three financial years NIL
- 4. Prescribed CSR Expenditure (two per cent of the amount as in item 3 above) NIL
- 5. Details of CSR spent during the financial year -
 - (a) Total amount to be spent for the financial year; NIL
 - (b) Amount unspent, if any; NIL
 - (c) Manner in which the amount spent during the financial year is detailed below.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S1.	CSR	Sector in	Projects or	Amount outlay	Amount spent	Cumulative	Amount spent:
No.	project or	which	programs	(budget) project	on the projects	expenditure	Direct or
	activity	the	(1) Local Area	or programs	or programs	up to the	through
	identified	project	or other	wise	Sub Heads:	reporting	implementing
		is	(2)Specify the		(1) Direct	period	agency
		covered	State and district		Expenditure on		
			where projects or		projects or		
			programs was		programs		
			undertaken		(2) Overheads:		
1	NIL	NIL	NIL	NIL	NIL	NIL	NIL

Give details of implementing agency: Not applicable

ZOMATO PRIVATE LIMITED

(Formerly known as Zomato Media Private Limited)

Registered Address: GF-12A, 94 Meghdoot, Nehru Place, New Delhi – 110019, India

- 6. In view of the losses, the Company has not spent any amount on CSR activities.
- 7. The implementation and monitoring of CSR Policy is in compliance with CSR objectives and Policy of the company

Deepinder Goyal Chairman, Member &

> Director DIN: 02613583

Date: May 18, 2020 Place: Gurugram *A Kaushik Dutta Member & Nominee Director

DIN: 03328890 Date: May 18, 2020 Place: New Delhi

Annexure-3

FORM NO. MGT 9 EXTRACT OF ANNUAL RETURN

as er financial year ended on 31.03.2020

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

	REGISTRATION & OTHER DETAILS:	
i	CIN	U93030DL2010PTC198141
ii	Registration Date	18 January 2010
lii	Name of the Company	ZOMATO PRIVATE LIMITED (Formerly known as "ZOMATO MEDIA PRIVATE
iv	Category/Sub-category of the Company	Company Limited by Shares
٧	Address of the Registered office	Ground Floor 12A, 94 Meghdoot, Nehru Place, New Delhi-110019.
	& contact details	Contact details:-01126463894
vi	Whether listed company	No
vii	Name . Address & contact details of the Registrar & Transfer Agent, if any.	Not Applicable

Ш	PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY		
	All the business activities contributing 10% or more of the total turno	ver of the company shall be stated	
CI No.	Name & Description of main products/services	NIC Code of the	% to total turnover
SL No	Name & Description of main products/services	Product /service	of the company
	Information Service Activities	63999	100.00%
T			

III	PARTICULARS OF HOLDING , SUBSIDIARY & ASSOCIATE COMPANIES				
SI No	Name & Address of the Company	CIN/GLN	HOLDING/ SUBSIDIARY/ ASSOCIATE	% OF SHARES HELD	APPLICABLE SECTION
1	Zomato Midia Brasil Ltda Avenida Paulista No. 2444, 18 andar, conjunto 181, Pairro Cerqueira Cesar, Sao Paulo, CEP 01310 - 300	-N.A,-	Subsidiary	100%	Section 2(87)
2	Zomato Media Portugal, Unipessoal, Lda Avenida 24 de Julho N102 E, 1200- 870 Lisboa	-N.A.~	Subsidiary	100%	Section 2(87)
3	PT. Zomato Media Indonesia DEA Tower II, Level 12, Suite 1201, Jl. Mega Kuringan Barat Kav. E.4.3, No. 1- 2, South Jakarta	-N.A	Subsidiary	100%	Section 2(87)
4	Zomato Media (Private) Limited 2nd Floor, Mclarens Building, 123, Bauddhal Ok ≤ Mawatha, Colombo 04	-N.A	Subsidiary	100%	Section 2(87)
5	Zomato Chile SpA Av. Andrés Bello 2711 – Pisos 8 y 9 – Torre Costanta – CP 7550611 – Las Condes – Santiago – Chile	-N.A	Subsidiary	100%	Section 2(87)





6, The Courtyard Building, Carmachall Road, Sandyford, Dublin-18, Ireland 8 Zomato Middle East FZ-LLC Executive Desk No. 17, Ground Floor, Building No. 16, Dubni, United Arab Enriretse 9 Zomato Canada Inc. 366, Adelaide Street East, Suite 437, Toronto, Ontario M5A 3X9, Canada 10 Zomato UK Limited Devonshire House, 60 Goswell Road, London 11 Zomato Malaysia Sdn. Bhd. Saite 1093, 10th Floor, Wisma Hamzah-Kwong Hing, No. 1, Leboh Ampang, Sol 100 Kuale Lumpur, Malaysia 12 Zomato Australia PTY Limited 1198, Toornik Road, Camberwell, VIC, 3124 13 Lenchtime.cz s.r.o. Pikkop 843/4, Zabrdovice, 602 00 Brno 14 Zomato Slovakia z.r.o. Karputske dameste 10A, 831 06 Bratislave 15 Gastronauci Sp z.o.o. 17 Linipapada 2, 44-300 Jastrzębie- Zdrój, Polska (Poland) 18 Linipapada 2, 44-300 Jastrzębie- Zdrój, Polska (Poland) 19 Zomato Hungary Karlistol, Fedinksagi Tarsasig (Zomato Hangry Kft.) 116 Zomato Hungary Karlistol, Fedinksagi Tarsasig (Zomato Hangry Kft.) 117 Zomato Irland Limited- Jordan Amman – Manmadoh Al-Sarsirch St. Bidg. 11-Um Al Summag, PO Box-26497 Jordan 18 Chando Limited Devonshire House, 60, Goswell Road, London 19 Zomato, Inc. 601 S. Cedar Street #111, Charlotte, NC 28202 20 Zomato Nesherlands B.V. -N.A Subsidiary 100% Se	6	Zomato NZ Media Private Limited Alliott NZ Limited (Chartered Accountants), Level 2, 142 Broadway Newmarket, Auckland 1023, NZ	-N.A	Subsidiary	100%	Section 2(87)
Executive Deak No. 17, Ground Floor, Building No. 16, Dubai, United Arab Emirates	7	6, The Courtyard Building, Carmanhall Road, Sandyford, Dublin-18,	-N.A	Subsidiary	100%	Section 2(87)
2	8	Executive Desk No. 17, Ground Floor, Building No. 16, Dubai, United Arab	-N.A	Subsidiary	100%	Section 2(87)
Devonshire House, 60 Goswell Road, London	9	366, Adelaide Street East, Suite 437, Toronto, Ontario M5A 3X9,	-N.A	Subsidiary	100%	Section 2(87)
Suite 1005, 10th Floor, Wisma Hamzah-Kwong Hing, No. 1, Leboh Ampang, 30100 Kuala Lumpur, Malaysia 12 Zomato Australia PTY Limited 1198, Toorak Road, Camberwell, VIC, 3124 13 Lunchtinte.cz.sr.o. Příkop 843/4, Zábrdovice, 602 00 Brno 14 Zomato Slovakia s.r.o. Karpatské námestie 10A, 831 06 Bratislava 15 Gastronauci Sp. z.o. o. 11, Listopada 2, 44-300 Jastrzębie- Zdrój, Polska (Poland) 16 Zomato Hungary Korlátolt Felelősségű Társaság (Zomato Hungry Kft.) 1163, Badapest, Cziraki uten. 24-32 A 1. 11.cm.122 Hungary 17 Zomato Ireland Limited- Jordan Amman – Mammdoh Al-Sarairch St. Bidg. 11-Um Al Summaq, PO Box- 926497 Jordan 18 Cibando Limited Devonshire House, 60, Goswell Road, London 19 Zomato, Inc. 601 S. Cedar Street #111, Charlotte, NC 28202 20 Zomato Notherlands B.VN.A Subsidiary 100% Se	10		-N.A	Subsidiary	100%	Section 2(87)
1198, Toorak Road, Camberwell, VIC, 3124	11	Suite 1005, 10th Floor, Wisma Hamzah-Kwong Hing, No. 1, Leboh Ampang,	-N.A	Subsidiary	100%	Section 2(87)
Příkop 843/4, Zábrdovice, 602 00 Brno 14 Zomato Slovakia s.r.o. Karpatské námestie 10A, 831 06 Bratislava 15 Gastronauci Sp.z.o.o. 11, Listopada 2, 44-300 Jastrzębie- Zdrój, Polska (Poland) 16 Zomato Hungary Korlátolt Felelősségű Társaság (Zomato Hungry Kft.) 1163, Budapest, Cziraki utca. 24-32 A/ 1. 11.em.122 Hungary 17 Zomato Ireland Limited- Jordan Amman – Mammdoh Al-Sarairch St. Bldg. 11-Um Al Summaq, PO Box- 926497 Jordan 18 Cibando Limited Devonshire House, 60, Goswell Road, London 19 Zomato, Inc. 601 S. Cedar Street #111, Charlotte, NC 28202 20 Zomato Netherlands B.V. -N.A Subsidiary 100% Se	12		-N.A	Subsidiary	100%	Section 2(87)
Karpatské námestie 10A, 831 06 Bratislava 15 Gastronauci Sp z.o.o. 11, Listopada 2, 44-300 Jastrzębie- Zdrój, Polska (Poland) 16 Zomato Hungary Korlátolt Felelősségű Társaság (Zomato Hungry Kft.) 1163, Budapest, Cziraki utca. 24-32 A/ 1. 11.cm.122 Hungary 17 Zomato Ireland Limited- Jordan Amman – Mammdoh Al-Sarairch St. Bldg. 11-Um Al Summaq, PO Box- 926497 Jordan 18 Cibando Limited Devonshire House, 60, Goswell Road, London 19 Zomato, Inc. 601 S. Cedar Street #111, Charlotte, NC 28202 20 Zomato Netherlands B.V. -N.A Subsidiary 100% Se -N.A Subsidiary 100% Sc	13		-N.A	Subsidiary	100%	Section 2(87)
11, Listopada 2, 44-300 Jastrzębie- Zdrój, Polska (Poland) 16 Zomato Hungary Korlátolt Felelősségű Társaság (Zomato Hungry Kft.) 1163, Budapest, Cziraki utca. 24-32 A/ 1. 1 Lem. 122 Hungary 17 Zomato Ireland Limited- Jordan Amman – Mammdoh Al-Sarairch St. Bldg. 11-Um Al Summaq, PO Box- 926497 Jordan 18 Cibando Limited Devonshire House, 60, Goswell Road, London 19 Zomato, Inc. 601 S. Cedar Street #111, Charlotte, NC 28202 20 Zomato Netherlands B.V. -N.A Subsidiary 100% Se	14		-N,A,-	Subsidiary	100%	Section 2(87)
1163, Budapest, Cziraki utca. 24-32 A/ 1. 11.cm.122 Hungary 17 Zomato Ireland Limited- Jordan Amman – Mammdoh Al-Sarairch St. Bldg. 11-Um Al Summaq, PO Box- 926497 Jordan 18 Cibando Limited Devonshire House, 60, Goswell Road, London 19 Zomato, Inc. 601 S. Cedar Street #111, Charlotte, NC 28202 20 Zomato Netherlands B.V. -N.A Subsidiary 100% Se -N.A Subsidiary 100% Se	15		-N.A	Subsidiary	100%	Section 2(87)
Amman – Mammdoh Al-Sarairch St. Bldg. 11-Um Al Summaq, PO Box- 926497 Jordan 18 Cibando Limited Devonshire House, 60, Goswell Road, London 19 Zomato, Inc. 601 S. Cedar Street #111, Charlotte, NC 28202 20 Zomato Netherlands B.V. -N.A Subsidiary 100% Sc	16		-N.A	Subsidiary	100%	Section 2(87)
Devonshire House, 60, Goswell Road, London 19 Zomato, Inc. 601 S. Cedar Street #111, Charlotte, NC 28202 20 Zomato Netherlands B.V. -N.A Subsidiary 100% Se	17	Amman - Mammdoh Al-Sarairch St. Bldg. 11-Um Al Summaq, PO Box-	-N.A	Subsidiary	100%	Section 2(87)
601 S. Cedar Street #111, Charlotte, NC 28202 20 Zomato Netherlands B.VN.A Subsidiary 100% Sc	18		-N.A	Subsidiary	100%	Section 2(87)
	19		-N.A	Subsidiary	100%	Section 2(87)
Jan van goven kade 8, 1075, HP Amsterdam	20	Zomato Netherlands B.V. Jan van goyen kade 8, 1075, HP Amsterdam	-N.A	Subsidiary	100%	Section 2(87)



21	Zomalo Media Private Limited 1 Raffles Place, #28-02, one Raffles Place, Singapore (048616)	-N,A,-	Subsidiary	100%	Section 2(87)
22	Zomato South Africa (Pty) Ltd Lynnwood Bridge, 4 Daventry Street, Lynnwood Manor, Gauteng, 0081, South Africa	-N.A	Subsidiary	100%	Section 2(87)
23	Zomato Philippines Inc. Honda Cars Building- #2 President Sergio Osmeña Highway Magallanes	-N.A	Subsidiary	100%	Section 2(87)
24	Zomato Vietnam Company Limited Floor 2, 2A/12 Nguyen Thi Minh Khai, Da Kao Ward, District 1, Ho Chi Minh City, Vietnam	-N.A	Subsidiary	99.53%	Section 2(87)
25	Zomato Internet LLC 56, Sector 2, Palm Tower B, Plot Number 113439, West Bay, P.O. Box: 82365, Doha, State of Qatar	-N.A	Subsidiary	100%	Section 2(87)
26	Zomato Internet Private Limited Ground Floor 12A, 94 Meghdoot, Nehru Place, New Delhi- 110019.	U74900DL2015PTC286208	Subsidiary	100%	Section 2(87)
27	Zomato USA, LLC 601 S. Cedar Street #111, Charlotte, NC 28202	-N.A	Subsidiary	N.A.	Section 2(87)
28	Nextable, Inc. 601 S. Cedar Street #111, Charlotte, NC 28202	-N.A	Subsidiary	N.A.	Section 2(87)
29	Zomato Internet Hizmetleri Ticaret Anonim Sirketi Esentepe Mah. Büyükdere Cad. Özsezen İş Merkezi C Blok Apt. No: 126 / 2 Şişli / İstanbul from Esentepe Mah. Talat Paşa Cad. No: 5 / 1 Şişli / İstanbul.	-N.A	Subsidiary	N.A.	Section 2(87)
30	Delivery21 Inc. 3F 2283 Manila Memorial Park Bldg., Pasong Tamo ext. Magallanes, Makati City, Philippines	-N.A	Subsidiary	52.20%	Section 2(87)
31	Carthero Technologies Private Limited Second Floor, Plot No. 13, Local Shopping Centre, Pocket 1, Sector B, Vasant Kunj, New Delhi 110070	U74900DL2015PTC363762	Subsidiary	100.00%	Section 2(87)
32	Tonguestun Food Network Private Limited No. 12, Balaji Residency, 25th Feet Road, Saraswathipuram, Ulsoor, Bangalore- 560008	U55101KA2012PTC066805	Subsidiary	69.41%	Section 2(87)
33	Zomato Entertainment Private Limited Ground Floor 12A, 94 Meghdoot, Nehru Place, New Delhi- 110019.	U74999DL2018PTC342569	Subsidiary	100%	Section 2(87)
34	Zomato Local Services Private Limited Ground Floor 12A, 94 Meghdoot, Nehru Place NEW DELHI South Delhi DL 110019 IN	U74900DL2039PTC351669	Subsidiary	100%	Section 2(87)
35	Zomato Media WLL 56, Sector 2, Palm Tower B, Plot Number 113439, West Bay, P.O. Box: 82365, Doha, State of Qatar	-N.A	Joint Venture	49%	Section 2(6)



10		SH	AREHOLDING I	ATTERN (Equity	Share capital Bro	ak up as % to total	Equity)		
(i)Category of Shareholders	No. of	Shares held at the	beginning of the y	/ear		No. of Shares I	held at the end o	of the year	% change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters								CHIEF CO	
(1) Indian	1								-
a) Individual/HUF				0.00%	_		_	0.00%	0.00%
b) Central Govt.or									
State Govi.	-	-	-	0.00%	-	-	-	0.00%	0.00%
e) Bodies Corporates		-	-	0.00%			-	0.00%	0,00%
d) Bank/FI			-	0.00%			-	0.00%	0.00%
e) Any other				0.00%				0,00%	0.00%
0) 1113 0410									
SUB TOTAL:(A) (1)	-	-		0.00%	•	-	-	0.00%	0.00%
(2) Foreign									
a) NRI- Individuals				0.00%				0.00%	0.00%
b) Other Individuals	1			0.00%				0.00%	0.00%
c) Bodies Corp.	1 1		- 1	0.00%				0.00%	0.00%
d) Banks/FI			· · · · · · · · · · · · · · · · · · ·	0.00%				0.00%	0.00%
c) Any other	1			0.00%				0.00%	0.00%
c) Any omet	+ +		-	0.0078			-	0.0078	0.0070
SUB TOTAL (A) (2)		-		0.00%	-			0.00%	0.00%
Total Shareholding of Promoter (A)=(A)(1)+(A)(2)	-	-	-	0.00%	-	-	-	0.00%	0.00%
B. PUBLIC SHAREHOLDING									
(1) Institutions									
a) Mutual Funds			-	0.00%				0.00%	0.00%
b) Banks/Fl			_	0.00%	_			0.00%	0.00%
C) Cenutral govi	-		-	0.00%	_			0.00%	0.00%
d) State Govl.		-	-	0.00%	_			0.00%	0.00%
e) Venture Capital Fund				0.00%				0.00%	0.00%
e) Venture Capital Fund f) Insurance Companies		-	-	0.00%	1.0			0.00%	0.00%
g) FIIS			4	0.00%		-	-	0.00%	0.00%
h) Foreign Venture									
Capital Funds		-	-	0.00%	-1	-	-	0.00%	0.00%
i) Others (specify)				0.00%	-	-	-	0.00%	0.00%
SUB TOTAL (B)(1):		-	-	0.00%	-	-	-	0.00%	0.00%
(2) Non Institutions a) Bodies corporates		+			+	1			
i) Indian	F20	1,64,451	1,65,179	48.91%	720	1,64,451	1,65,179	48.91%	0.00%
	728		49,703		728	2,459	58,979	17,47%	
ii) Overseas b) Individuals	47.244	2,459	49,703	14.72%	56,520	2,439	20,979	17,4770	2.75%
i) Individual sharcholders holding nominal share capital upto Rs.1 lakhs	81,046		81,046	24.00%	71,770	-	71,770	21.25%	-2.75%
ii) Individuals shareholders holding					1				
nominal share capital in excess of Rs. 1		-	-	0,00%	-	-	-	0.00%	0.00%
lakhs c) Others (Trust)		41,766	41,766	12,37%		41,766	41,766	12.37%	0.00%
SUB TOTAL (B)(2);	1,29,018	2,08,676	3,37,694	100,00%	1,29,018	2,08,676	3,37,694	100.00%	0.00%
	1,27,010	4,00,070	343/4074	100,0070	1,47,010	4,00,070	3,37,094	190.00%	V.VV71
Total Public Shareholding (B)= (B)(1)+(B)(2)	1,29,018	2,08,676	3,37,694	100.00%	1,29,018	2,08,676	3,37,694	100.00%	0.00%
C. Shares held by Custodian for GDRs & ADRs	-	-	-	0.00%	-	-	-	0.00%	0.00%
Grand Total (A+B+C)	1,29,018	2,08,676	3,37,694	100.00%	1,29,018	2,08,676	3,37,694	100.00%	0.00%





	begginning of the year end of t	begginning of the yea		Shareholders Name	SI No.
No. of shares % of total shares of the company of the company shares pledged encumbered to total shares of the company shares	of the company encumbered to total of the co	of the company	No. of shares		

(iii)	CHANGE IN PROMOTERS' SHA	REHOLDING (SP)	ECIFY IF THERE IS NO C	HANGE)	
Sl. No.		Share holding at	the beginning of the Year	Cumulative Shar	e holding during the year
_		No. of Shares	% of total shares of the company	No of shares	% of total shares of the company
1	At the beginning of the year	-	<u> </u>		
2	Less/Add changes during the year		-		
3	At the end of the year	-			

(iv)	Shareholding Pattern of top ten Sha	reholders (other tha	n Directors, Promoters &	Holders of GDRs & A	DRs)				
		Shareholding					Cumulative Shareholding during th year (01-04-19 to 31-03-20)		
Sl. No.	Particulars	No of Shares at beginning (01.04.2019)/ end of the year (31.03.2020)	% of total shares of company	Date	Increase/Decrease in shareholding	Reason	No of Shares at beginning (01.04.2019)/ end of the year (31.03.2020)	% of total shares of company	
		1,64,451	48.70%	01.04.2019	Nil movement				
l	Info Edge (India) Limited	1,64,451	48,70%	31.03.2020	during the year		1,64,451	48.70%	
		61,245	18.14%	01.04.2019					
2	Deepinder Goyal	-			Nil movement during the year				
		61,245	18.14%	31,03,2020			61,245	18.14%	
		41,766	12,37%	01.04.2019	Nil movement				
3	Foodiebay Employees ESOP Trust	41,766	12.37%	31.03.2020	during the year		41,766	12.37%	
		32,629	9.66%	01.04.2019	Nil movement				
4	Alipay Singapore Holding Pte. Ltd.	32,629	9.66%	31.03.2020	during the year		32,629	9.66%	



		-	0.00%	01.04.2019		9276 equity shares		_
5	Sunlight Fund LP				Increase in shareholding	transferred from Mr. Pankaj		
		9,276	2.75%	31.03.2020		Chaddah	9,276	2.75%
		7,295	2.16%	01.04.2019	Nil movement			
6	SCI Growth Investments II				during the year			
		7,295	2.16%	31.03.2020			7,295	2.16%
		6,500	1.92%	01.04.2019	Nil movement during the year			
7	MacRitchie Investments Pte Ltd							
		6,500	1.92%	31.03.2020			6,500	1.92%
	Pankaj Chaddah	13,916	4.12%	01.04.2019	Decrease in shareholding	9276 equity shares		
8						transferred to		
		4,640	1.37%	31.03.2020		Sunlight Fund LP	4,640	1.37%
		4,310	1.28%	01.04.2019	Nil movement			
9	Gunjan Patidar				during the year			
		4,310	1.28%	31.03.2020			4,310	1.28%
		2,459	0.73%	01.04.2019	Nil movement			
10	VY Investments Mauritius Limited				during the year			
		2,459	0.73%	31.03.2020			2,459	0.73%

(v)	Shareholding of Directors and Ke		reholding				Cumulative Shareholyear (01-04-19 to	-
SI. No.	Particulars	No of Shares at beginning (01.04.2019)/ end of the year (31.03.2020)	% of total shares of company	Date	Increase/Decrease in shareholding	Reason	No of Shares at the end of the year (31.03.2020)	% of total shares of company
	Description Caval	61245	18.14%	01.04.2019	Nil movement			
1	Deepinder Goyal	61245	18.14%	31,03,2020	during the year		61,245	18.14%
	P. 1. (Cl. 11.1	13916		01.04.2019	- Decrease in	9276 equity shares		
2	Pankaj Chaddah	4640	1.37%	31.03.2020	shareholding	transferred to Sunlight Fund LP	4,640	oriusa%
	* None of the other dire	ctors and Key Managerial	Personnel of the Company h	old any shares in the	Company.			0

V INDEBTEDNESS				
Indebtedness of the Company including interest outstand	ing/accrued but not due for payment			_
	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtness at the beginning of the financial year	NIL	NIL	NIL	NIL
i) Principal Amount	_		-	-
ii) Interest due but not paid				-
iii) Interest accrued but not due			-	
Total (i+ii+lii)	NIL	NIL	NIL	NIL
Change in Indebtedness during the financial year	NIL	NIL	NIL	NIL
Additions			-	***
Reduction	_	-	_	-
Net Change	NIL	NIL	NIL	NIL
Indebtedness at the end of the financial year	NIL	NIL	NIL	NIL
i) Principal Amount		-		-
ii) Interest due but not paid	rrw		_	
iii) Interest accrued but not due	, in the second	***	-	-
Total (i+ii+iii)	NIL	NIL	NIL	NIL

VI	REMUNERATION OF DIRECTO	RS AND KEY MANAGERIAL PERSONNEL	
A.	Remuneration to Managing Direc	tor, Whole-time Directors and/or Manager:	
Sl. no.	Particulars of Remuneration	Name of MD/WTD/Manager/Director	Total Amount (Rs)
		Deepinder Goyal*	
	Gross salary		N/A
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	1,23,18,936	1,23,18,936
1.	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	N/A	N/A
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	N/A	N/A
2.	Stock Option	N/A	N/A
3,	Sweat Equity	N/A	N/A
	Commission	N/A	N/A
4.	- as % of profit	N/A	N/A
	- others, specify	N/A	N/A



5.	Others, please specify	N/A	N/A
	Total (A)	1,23,18,936	1,23,18,936
	Ceiling as per the Act	N/A	N/A

* Deepinder Goyal is not MD/WTD or Manager, he is Director in the Company.

В.	Remuneration to other Directors:			·		
SI. No.	Particulars of Remuneration	1	Name of the Dir	rector		Total Amount
	Independent Directors					
1	a. Fee for attending board / committee Meetings	Nil	Nil	Nil	Nil	Nil
	b. Commission	Nil	Nil	Nil	Nil	Nil
	c. Others, please specify	Nil	Nil	Nil	Nil	Nil
	Total (1)	Nil	Nil	Nil	Nil	Nil
	Other Non-Executive Directors	Nil	Nil	Nil	Nil	Nil
2	a. Fee for attending board / committee meetings	Nil	Nil	Nil	Nil	Nil
	b. Commission	Nil	Nil	Nil	Nil	Nil
	c. Others, please specify	Nil	Nil	Nil	Nil	Nil
	Total (2)	Nil	Nil	Nil	Nil	Nil
	Total (B)=(1+2)	Nil	Nil	Nil	Nil	Nil
	Total Managerial Remuneration	Nil	Nil	Nil	Nil	Nil
	Overall Ceiling as per the Act					

C.	Remuneration To Key Manage	rial Personnel Other Than M	D/Manager/WTD	 -
Sl.no.	Particulars of Remuneration	Key Manager		
		Company Secretary	CFO	Total Amount
	Gross salary			
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961			
1	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	19,17,592	32,21,288.16	51,38,880.16
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961			
2	Stock Option	Nil	1267 options	1267 options
3	Sweat Equity	Nil	Nil	Nil
	Commission	Nil	Nil	Nil
4	- as % of profit	Nil	Nil	Nil
	- others, specify	Nil	Nil	Nil
5	Others, please specify	Nil	Nil	Nil
	Total	19,17,592	32,21,288.16	51,38,880.16



VĪI	PENALTIES/PU	NISHMENT/COM	PPOUNDING OF	FOFFENCES	
Туре	Section of the Companies Act	Brief Description	Details of Penalty/Punish ment/Compoun ding fees imposed	Authority (RD/NCLT/Court)	Appeal made if any (give details)
A. COMPANY			L		
Penalty Punishment			-	-	<u>-</u>
Compounding	-	<u> </u>		-	<u> </u>
B. DIRECTORS			,		
Penalty Punishment Compounding	-	-			-
	CERS IN DEFAULT				
Penalty Punishment Compounding	-	-	- - -	-	-

For and on behalf of the Board of Directors
Zomato Private Limited
(Formerly known as Zomato Media Private
Limited)

Privare

1.0 maro

Deepinder Goyal Director DIN: 02613583

Date: May 18, 2020 Place: Gurugram Nominee Director DIN: 03328890 Date: May 18, 2020 Place: New Delhi

Chartered Accountants

4th Floor, Office 405 World Mark - 2, Asset No. 8 & Airport Hospitality District, Aerocity May Deter 110 037, Index

Tel +91 11 4081 9500

INDEPENDENT AUDITOR'S REPORT

To the Members of Zomato Private Limited (formerly known as Zomato Media Private Limited)

Report on the Audit of the Standaloue Ind AS Financial Statements

Opinion

We have audited the accompanying standalone Ind AS financial statements of Zonnto Private Limited ("the Company"), which comprise the Balance sheet as at March 31 2020, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the standalone Ind AS financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standatone and AS financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, its loss including other comprehensive income its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone and AS financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone and AS Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chantered Accountants of India 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone and AS financial statements.

Emphasis of Matter

We draw attention to Note 45 to the financial statements highlighting the fact that the pandemic COVID-19 would cause various economic and social disruption to the Company impacting investments, trade receivables, goodwill and intangible assets. The impact may be different from that estimated as at the approval of the financial statement and the Company will continue to closely monitor any material changes to future economic conditions.

Our opinion is not qualified in respect of this matter



Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the Board's Report, but does not include the standarder and AS financial statements and our auditor's report thereon.

Our opinion on the standalone (nd AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Standalone and AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standatone and AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, us amended. 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 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 standalone and AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standatione Ind AS financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseaing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone and AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone Ind AS financial statements 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,



Chartered Accountants

individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone Ind AS financial statements.

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 Ind AS financial statements, 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 on whether the Company has adequate internal financial
 controls with reference to 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 management.
- Conclude on the appropriateness of management'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 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 statements 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 Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements 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.

Report on Other Legal and Regulatory Requirements

 As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, based on our audit we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order.



As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and betief were necessary for the purposes of our audit;
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- (c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;
- (d) In our opinion, the aforesaid standatone and AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
- (e) On the basis of the written representations received from the directors as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these standalone and AS financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;
- (g) The provisions of section 197 read with Schedule V of the Act are not applicable to the Company for the year ended March 31, 2020;
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - The Company has disclosed the impact of pending litigations on its financial position in
 its standalone and AS financial statements Refer Note 40 to the standalone and AS
 financial statements;
 - The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable tosses;



Chartered Accountants

 There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For S.R. Battibol & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

per Yogesh Midba

Partner

Membership Number: 694941 UDIN: 20094941AAAABT2428 Place of Signature: New Delhi

Date: 18-05-2020



Chartered Accountants

Amoraure 1 referred to in paragraph 1 under the heading "Report on other legal and regulatory requirements" of our report of even date

Re: Zomate Private Limited (formerly known as Zomate Media Private Limited) ("the company")

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) Fixed assets have been physically verified by the management during the year and no material discrepancies were identified on such verification.
 - (c) According to the Information and explanations given by the management, there are no immovable properties, included in property, plant and equipment of the company and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company.
- (ii) The Company's business does not involve inventories and, accordingly, the requirements under paragraph 3(ii) of the Order are not applicable to the Company.
- (iii) (a) The Company has granted loans to a company covered in the register maintained under section 189 of the Companies Act, 2013. In our opinion and according to the information and explanations given to us, the terms and conditions of the grant of such loans are not prejudicial to the company's interest.
 - (b) The Company has granted loans to a firm covered in the register maintained under section 189 of the Companies Act. 2013. The schedule of repayment of principal and payment of interest has been stipulated for the loans granted and the repayments are regular.
 - (c) There are no amounts of loans granted to companies, firms or other parties listed in the register maintained under section 189 of the Companies Act, 2013 which are overdue for more than ninety days.
- (iv) In our opinion and according to the information and explanations given to us, provisions of section 185 and 186 of the Companies Act 2013 in respect of loans to directors including entitles in which they are interested and in respect of loans and advances given and investments made have been compiled with by the company.
- (v) The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.
- (vi) To the best of our knowledge and as explained, the Company is not in the business of sale of any goods. Therefore, in our opinion, the provisions of clause 3(vi) of the Order are not applicable to the Company.
- (vii) (a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including provident fund, income-tax, goods & service tax, sales tax, value added tex, goods and labor welfare fund, cess and other statutory dues applicable to it, though there has been a slight delay in a few cases of professional tax. The provisions of duty of custom, duty of excise are not applicable to the company.

Charlemed Accountants

(b) According to the information and explanations given to us, undisputed dues in respect of goods and service tax and professional tax which were outstanding, at the year end, for a period of more than six months from the date they became payable, are as follows:

Statement of Arrears of Statutory Dues Outstanding for More than Six Months

Name of the Statute	Nature of the Dues	Amount (Rs.)	l'éried to which the amount relates	Duc Date	Date of Payment	Remarks, fany
Goods and service Tax	Tax collected at source	16,906,467	Oct*18- Mar*19	10 th of the following month	-	Refer Note 44 to
Goods and service Tax	Tax collected at source	10,998,351	Apr'19- Aug-19	10 th of the following month		standalone Ind AS financial statements
Professional Tax Act	Professional Tax	81,288	Apr'19- Aug-19	Multiple		

- (c) According to the information and explanations given to us, there are no dues of income tax, sales-tax, service tax, customs duty, excise duty, value added tex, goods and service tax and cess which have not been deposited, on account of any dispute.
- (viii) The Company did not have any outstanding loans or borrowing dues in respect of a financial institution or bank or to government or dues to debenure holders during the year.
- (ix) According to the information and explanations given by the management, the Company has not raised any money by way of initial public offer / further public offer / debt instruments and term loans hence, reporting under clause (ix) is not applicable to the Company and hence not commented upon.
- (x) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no material fraud by the company or no material fraud on the company by the officers and employees of the Company has been noticed or reported during the year.
- (xi) According to the information and explanations given by the management, the provisions of section 197 read with Schedule V of the Act is not applicable to the company and hence reporting under clause 3(xi) are not applicable and hence not commented upon.



Chartered Accountants

- (xii) In our opinion, the Company is not a nidhi company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the Company and hence not commented upon.
- (xiii) According to the information and explanations given by the management, transactions with the related parties are in compliance with section 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of section 177 are not applicable to the company and accordingly reporting under clause 3(xiii) insofar as it relates to section 177 of the Act is not applicable to the Company and hence not commented upon.
- (xiv) According to the information and explanations given by the management, the Company has complied with provisions of section 42 of the Companies Act, 2013 in respect of the private placement of shares during the year. According to the information and explanations given by the management, we report that the amounts raised, have been used for the purposes for which the funds were raised. The company has not made any preferential allotment of shares or fully or partly convertible debentures during the year under review.
- (xv) According to the information and explanations given by the management, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.
- (xvi) According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 are not applicable to the Company.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

Transport

per Yogesh Midha

Partner

Membership Number: 094941 UDIN: 20094941AAAABT2428 Place of Signature: New Delhi

Date: 18-05-2020



Charlested Account units

ANNEXURE 2 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF ZOMATO PRIVATE LIMITED (FORMERLY KNOWN AS ZOMATO MEDIA PRIVATE LIMITED)

Report on the Internat Financial Controls under Clause (f) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internat financial controls over financial reporting of Zomato Private Limited ("the Company") as of March 31, 2020 in conjunction with our audit of the standardone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Quidance Note on Audh of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderty and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these standations financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to these standations financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls over financial reporting with reference to these standatons financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these standations financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls over financial reporting with reference to these standalone financial statements.



Chartered Accountants

Meaning of Internal Financial Controls Over Financial Reporting With Reference to these Financial Statements

A company's internal financial control over financial reporting with reference to these standalone financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these standalone financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting With Reference to these Standalone Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these standalone financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these standalone financial statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these standalone financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls over financial reporting with reference to these standalone financial statements and such internal financial controls over financial reporting with reference to these standalone financial statements were operating effectively as at March 31, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm Registration Number; 101049W/E300004

per Yogesh Midha

Partner

Membership Number: 94941 UDIN: 20094941AAAABT2428 Place of Signature: New Delhi

Date: 18-05-2020

Zormer Parent Limited (Sermer): Smart in Zontale Media Private Limited)

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For sed on behalf of the Board of Dec

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Zomato Private Limited (formerly known as Zomato Media Private Limited)
Standalone statement of profit and loss for the year ended 31 March 2028
CIN: U93030DL2010PTC198141

	Notes	31 March 2020 (₹ Mn.)	31 March 2019 (₹ Mn.)
Income			
Revenue from operations	20	23.363.49	11,628.74
Other income	21	1,494;11	922.08
Total Income		24,857.60	12,550.82
Expenses			
Employee benefits expense	22	6,210.10	4,672.52
Finance Costs	23	770.33	585.05
Depreciation and amortization expense	24	735.98	231.92
Other expenses	25	38,561.18	28,346.16
Total Expenses		46,277.59	33,835.65
Loss before exceptional items and tax		(21,419.99)	(21,284.83)
Exceptional items	26	(3,091.78)	11,880.16
oss before tax		(24,511.77)	(9,404.67)
Tax expense, comprising		40.00.00	
Current tax			
Deferred tax		1	
income tax expense			
Loss for the year		(24,511,77)	(9,404.67)
Other comprehensive income:			
tems that will not be reclassified to profit or loss in subsequent periods:			
Re-measurement losses on defined benefit plans		(20.05)	(7,40)
tems that will be reclassified to profit or loss in subsequent periods:			
exchange differences on translation of foreign operations		237.83	(21.11)
Other comprehensive income/(loss) for the year		217.78	(28.51)
otal comprehensive loss for the year		(24,293.99)	(9,433.18)
oss per equity share	27		14.00
Basic & Diluted		(0.07)	(0.03)
The accompanying notes are on integral part of the standalone financial statements.			

As per our report of even date

For S.R.Batliboi & Associates LLP

Firm registration number: 101049W / E300004

Chartered Accountants

per Yogesh Midha

Partner Membership No.: 094941

Place: New Delhi Date: May 18, 2020 AASSO BUT THE WORLD

For and on behalf of the Board of Directors of

Zomato Private Limited

Deepinder Goyal (Director) (DIN-02613583)

Akriti Chopea (Chief Financial Officer) Pan No. AHAPC8111D

Place: Gurugram Date: May 18, 2020 (Nominor Director) (DIN-03328890)

Sandhya Sethia (Company Secretary) (A-29579)

Place: New Delhi Date: May 18, 2020

	· 	31 March 3020	31 Majort 2017
		(7 Hz.)	[2Ma]
A)	Operaling activities	A1 244 22	—
	Loss before to:	(24,511.77)	16,484.67)
	Adjustment to receive the force before the to part quality flower	4996 135	
	Lightither Weipen back Engage provision written back	(285 (2)	(3,81) (3,54)
	Depression of property, plans and equipment and highe-of-size sizes	464.45	99 40
	Amortization of integritic assets	291.50	13250
	Provisido for doubtful debts	316.53	82.37
	Provision for Antoinal Advances	2202.0	4.91
	Unrefined Loss (Caie) on feverment as Fair Value (Issough Prefit and Loss	290,06	(308:00)
	Bud debts written off	56.06	0.63
	Calin on sale of correct innerments	(773.76)	[346/99)
	Geig og sale ni Nos-current evystagent	•	(47.34)
	Provision for demunitor in investments created (verticen back) (nell)	1,752.59	449.04
	Ests Valve paralylates) of conungent consideration on antigrates of Contacts	359 39	(1,210.68)
	Jacons no magnitud of Craineta		(BAROSH)
	Share Rased Payment Reports	964.94	91940
	Profit on disposal of property, place and equipment (net)	(0.76)	(0.45)
	France old	104.26	
	Incress accuse	(269.44)	(13 <u>434)</u>
	Operating Law before Working Capital Changes	(10,792.54)	198,593.57)
	Maramanta in markong angalah ;		
	hereese in and received as	(993.03)	(533,41)
	Decrease/(normae) in financial assets	2,533.46	11,919.23)
	Decrease(Increase) in other assets	F93,57	17,394 43)
	Secretar in Colors	(244 55)	(41.42)
	(Carreduct) Andreadat in Other Interscial fiebilities	(765 VI)	1,053.13
	Successive programicane	19.77	61 27 614.77
	(Decrease) Angresse in Other Lightness.	(402 43)	494.77 3,037 (#
	(Certaine) (Instructor or lende payables	(1.138.54) (24.420.33)	(17.183.73)
	Cash mad in operations	(3FR 6T)	(81 71)
	Net could be used for appropriate green (A)	[JH,23 E.94)	(17,585.44)
_	- Marie - Mari	12-12-2-17	
•	Investing activities		
•	Parchase of property, place & equipment (activing capital work in progress and capital of v	(138.00)	(594,66)
	Proceeds from sale of property, plant & equipment	0.76	##\$
	Insertment in book deposits swith thereby more than these repetited	(1,125.79)	1457.82)
	Perchase of mangable Assets including transplate Aprels under Development	(0.93)	10(31)
	Maturity of bank deposits (highing original durating) of more than 3 months).	1,412.53	1,283,77
	Proceeds on sale of financial pases - Eliquid acustal fund when	40,127.14	24,246.33
	Paymens to sequire flessocial awars - Copied motual fued usus	(23,478.76)	(40,368.35)
	Un estateer in auduidation and associates	(3,014 42)	(1,314,43)
	Sale of our current investigate	330.60	138.00
	Investment to Non several excellent	- -0 bile	(67.98)
	Payment transles acquisition of business	40 153	(kn7 k3)
	Incompt reported	2MJ?	134 34
	Net auch flort framianceding arrivining [B]	16,423.73	(13,473.14)
	Flannesing activation		
	Proceeds from assur of Share Capital	3,916.11	22,644.27
	Transaction cost on issue of where	(57 AB)	(22.64)
	pages on maintaneat of Corrects		8.880.94
	Payment of principal protion of Scarc Publishers	(17L 49]	
	history puls	(14426)	
	Net coup from Nam Sanadag arth/blet (C)	3,421,48	32,503.17
	Ner increase in cosh and cash equivalents (A+R+C)	{687.4V]	364.57
	Net Foreign exchange Difference	31.69	[2.05]
	Appuliation of costs under company control treasure treasure.		124.75
	Cash and cash equivalents of beginning of the year	1.156.29	394.02
	Cosh and cash equivalents at rest of the year (refer (fale 4)	100.67	1,554.19



		31 North 2020	31 Merch 2019
44	Omeration and other		
A)	Oper-Ming Activities Loss forfore (as		.=
	Adjustment to reconcile has before the to not such these	(24,511,17)	(9,084.47)
	Liabilities written back	(285.51)	19.619
	Exercise protration Written back	(484.31)	17-61) [3.58)
	Departmine of property, plans and equipment and eight-of-use graphs	ment.	99.43
	Americalism of imagestic earns	291.50	137.52
	Provision for douterful deles	336.53	B237
	Providing for doubtful Advances		4.91
	Control form (Control Control on the represent of The Value through Profes and Last	200 66	(208,00)
	Bed debte weiters off	56.06	8 69
	Goin on rate of current everaments	(775.71)	(346.00)
	Gold on sale of North current was valued	-	(47.34)
	Proximizer for dimensions in favoragement created (wrones back) (nest)	2,732.19	449.04
	Fair Value pain three) of contingent consideration on assignment of Contacts.	159 39	(1,210 68)
	Income on assignment of Contracts	-	(B,RMJ.94)
	Stare Royal Payment Experise	THA .59	214-46
	Profit do disposal of property, plant and equipment (nec)	(0.761	40.4\$1
	Financia cont	104.25	
	Interest income.	(269,44)	(13434)
	Operating Loss before Worlding Capital Changes	[24,292.54]	(18,553.57)
	Movements in working capital .	18-49-4-5	45
	Increase at trade receivables Decreased Metrosed at Transcipi access	(943.03)	(533.431
		2,333.46	(1,919.23)
	Decrease/hartesac) at other deacts.	793 17 (768 46)	(1,594.43)
	(Decrease) Secress in Other figures) Autobases	(26 6 .55) (763.92)	(41.42) 1.055,13
	Investor in provisions	13.71	6147
	(Decrease) Ancrease in Other Lighthous	(601.40)	934 77
	(Decrease) Ancrease in trule payables	(8.89K50)	J.(157.1H
	Cath said to specialist	(26,430.23)	(17,163,73)
	herovae to has paid	(2 M. 67)	(15 18)
	Net code seed to approximate activities (A)	(20,738,90)	(17,185.44)
٠	Investing activities		
	Parchase of property, plant & equipment (including capital work in progress and capital adv.	(156 00)	()99,141
	Proceeds from sale of property, plant & equipment.	0.26	0.42
	Investment in both deposits (with maturity more than wice months)	(3,125.79)	(457.82)
	Paretone of Intangible Assets tochains, Incoglible Assets taider Development	(0.93)	(9 21)
	Manuary of bank deposits (having original maturity of must than 3 morals)	1,442.53	1,213.77
	Processes on page of firmerial assets - Liquid region fand units	40,127.84 (28,478.24)	28,246.33
	Payment to acquire firmucal assets - Liquid mutted fundamits	(20,478.76) (8,066.42)	(40,868.LS) (1,314.48)
	Investment at subvictions and associates	330.00	1,314.286 130.20
	Sale of non-cortes #1650PPP	330,40	197.98)
	Investment on Non-current investment	40.131	(187,32)
	Payment groups, acquiseboth of beauters	2MJ?	134.14
_	Not could flow from investing activities (B)	16,422.73	(13,473,(0)
_	Not the flow true investige stations (a)	12	1111414141
•	Flamming modeles		
•	Proceeds from issue of Share Capital	3.916.11	22,644.97
	Transaction soul on insue of skillets	(17.68)	(22.64)
	lacume on assignment of Contracts		4,680.94
	Payment of principal persion of frace field fifties	(171.49)	,
	Mercen peid	1(04,26)	
	Net coals flows from Basesfer activities (C)	3,422.6\$	31,503.17
	·	/CET 40:	U 14 40
	Not increase leversh and cash equivalents (A+B+C)	(687.49)	344,57
	Net Foreign enthange Difference	31 60	(8.05)
	Acquisition of cash under common control supercitors	1,556.29	35L15
	Cash and cash equivalents at beginning of the year Cash and cash equivalents at test of the year (rafer Note 8)	900.49	391.03 1.356.29
			1.334.79



	31 March 2020 (₹ Mn.)	31 March 2019 (₹ Mn.)		
Non-cash investing transaction				
Acquisition of "Uber Eats Asset" in India, which is the core asset for 'Uber Eats Business' alongwith Non-Compete and Brand License arrangement for India from Uber India Systems Private Limited ("UISPL") by issuance of the Company's Series Non-Voting 0.00000010% Class I-2 CCCPS		-		
	20,38	80.21		
Deemed investment for employee stock option expense allocated to subsidiary companies				
Reconciliation of liabilities orising from financing activities				
Particulars	31 March 2019	Cash Flows	Non Cash Changes	31 March 2020
Lesse Liabilities	1,144.94	(275.75)	(203.11)	666.08
Summary of significant accounting policies 12				
As per our report of even date				
For S. R. Bailibol & Associates LLP	For and on behalf of th	e Board of Directors of	(
Firm registration number: 101049W / E300004 Chartered Accountants	Zomato Private Lamite	al.	11	
MAN /			V /4	
	N. mule	/	h/91 '	
per Yogesh Midha Parmer	Deepinder Goyal	X1	forninee Director)	
Membership No. 094941	(Director) * (DIN-02613583)		IN-03528890)	
Place: New Delhi	L. Land	,,	D	
Date: May 18, 2020	Onch		Y	
New Dell'	Akriti Chepra \ (Chief Financial Office		ndhya Sethia ompany Secretary)	
	Pan No. AHAPCSIIII		-29579)	
	Place: Guregram	Pi	ace; New Delhi	

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Zonato Private Limited (formerly known as Zemeto Media Private Limited) Notes to standalone Financial Statements for the year coded 31 March 2020 CIN: U93630DL2016FTC(9814)

3. Corporate Information

Zomato Private Limited (formerly known as Zomato Media Private Limited) ("the Company" or "Zomato"), including branches, primarily operates as an internet portal providing multitude of information, including but not limited to details of menus, connets, discount offers, quality of service and food w.r.t restaurants and exteres and other service providers, online ordering of food from select restaurants, to be availed by users of the website in making informed decisions about their dining options and related facilities and by restaurants, hotels and other exterers to advertise themselves to the target audience in India and abroad.

The company is domicaled in India and is incorporated under the provisions of the Companies Act applicable in India. The registered office of the company is located at GF = 12A, 94, Megbdoot, Nehru Place, New Delhi = 110019.

The standalone financial statements were authorized for issue in accordance with a resolution of the directors on 18 May 2020.

2. Busis of preparation of financial statements and Significant Accounting Policies

2.1 Basis of preparation

These financial statements have been prepared in accordance with Indian Accounting Standard (Ind AS), under the historical cost convention on the account basis except certain financial instrument which are measured at fair values, the provisions of the companies Act, 2013 ("the Act") (to the extent notified). The Ind AS are prescribed under section 133 of the Act read with rule 3 of the companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

This note provides a tist of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

The financial statements are presented in Indian Rupeer and all amounts disclosed in the financial statements and potes have been rounded off to the scarcet Million (as per the requirement of Schedule III), unless otherwise stated.

2.2 Summary of significant accounting policies

Change in accounting policies and disclosures

New and proceded standards

The company applied Ind AS 116 for the first time. Several other amendments and interpretations apply for the first time in March 2020, but do not have an impact on the financial statements of the company. The company has not early adopted any standards or amendments that have been issued but are not yet effective.

Ind AS 116 Leases

Ind AS 116 supersedes Ind AS 17 Leases including its appendices (Appendix C of Ind AS 17 Determining whether an Arrangement contains a Lease, Appendix A of Ind AS 17 Operating Leases-Incentives and Appendix B of Ind AS 17 Evaluating the Substance of Transactions Involving the Legal Form of a Lease). The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognite most leases on the balance sheet.

Lessor accounting under Ind AS 116 is substantially unchanged from Ind AS 17. Lessors will continue to classify leases as either operating or finance leases using similar principles as in Ind AS 17. Therefore, Ind AS 116 does not have an impact for leases where the Group is the lessor.

The company adopted Ind AS 116 using the modified remospective method of adoption, with the date of initial application on 1 April 2019. The company elected to use the transmion practical expedient to not reassess whether a contract is, or contains, a lease at 1 April 2019. Instead, the company applied the standard only to contracts that were previously identified as leases applying Ind AS 17 and Appendix C of Ind AS 17 at the date of initial application. The



Zemato Private Limited (formerly known as Zemato Media Private Limited) Notes to standaloge Flagacial Statements for the year ended 31 March 2010 CIN: U93030DL2010PTC698141

company also elected to use the recognition exemptions for lease contracts that, at the commencement date, have a lease term of 12 months or leas and do not contain a purchase option (short-term leases), and lease contracts for which the underlying asset is of low value (low-value assets).

Appendix C to Ind AS 12 Uncertainty over Income Tail Treatment

The appendix addresses the accounting for income taxes when tax treatments involve uncertainty that affects the application of Ind AS 12 Income Taxes. It does not apply to taxes or levies outside the scope of Ind AS 12, nor does it specifically include requirements relating to metrest and penalties associated with uncertain tax treatments. The Appendix specifically addresses the following:

- Whether an entity considers uncertain tax treatments separately
- The assumptions an energy makes about the examination of tax treasments by taxation authorities.
- How an entity determines taxable profit (tax loss), tax bases, unused tax losses, unused tax credits and tax rates
- How an entity considers changes in facts and circumstances.

The Group determines whether to consider each uncertain tex treatment separately or together with one or more other uncertain tex treatments and uses the approach that better predicts the resolution of the uncertainty.

The Company applies significant judgement in identifying uncertainties over income tax treatments. Since the Company operates in a complex multinational environment, it assessed whether the Appendix had as impact on its consolidated financial statements.

Upon adoption of the Appendix C to Ind AS 12, the Company considered whether it has any uncertain tax positions, particularly those relating to transfer pricing. The Company's and the subsidiaries' tax filings in different jurisdictions include deductions related to transfer pricing and the taxation authorities may challenge those tax treatments. The Company determined, based on its tax compliance and transfer pricing study, that it is probable that its tax treatments (including those for the subsidiaries) will be accepted by the taxation authorities. The Appendix did not have an impact on the standalone financial statements of the Company.

Amendments to End AS 109: Prepayment Features with Negative Compensation

Under lad AS 109, a debt instrument can be measured at amortised cost or at fair value through other comprehensive income, provided that the contractual cash flows are 'solely payments of principal and interest on the principal amount of outstanding' (the SPPI criterion) and the instrument is held within the appropriate business model for that classification. The amendments to Ind AS 109 ctarify that a financial asset passes the SPPI criterion regardless of an event or circumstance that causes the early termination of the contract and irrespective of which party pays or receives reasonable compensation for the early termination of the contract. These amendments had no impact on the standardon financial statements of the Company.

Amendments to Ind AS 19: Plan Amendment, Curtailment or Settlement

The amendments to Ind AS 19 address the accounting when a plan amendment, curtailment or settlement occurs during a reporting period. The amendments specify that when a plan amendment, curtailment or settlement occurs during the annual reporting period, an entity is required to determine the current service cost for the termander of the period offer the plan amendment, curtailment or settlement, using the actuarial assumptions used to remeasure the net defined benefit liability (asset) reflecting the benefits offered under the plan and the plan assets after that event. An entity is also required to determine the net interest for the remainder of the period after the plan amendment, curtailment or settlement using the net defined benefit liability (asset) reflecting the benefits offered under the plan and the plan assets after that event, and the discount rate used to remeasure that not defined benefit liability (asset). The amendments had no impact on the standalone financial statements of the Company as it did not have any plan amendments, curtailments, or sentenests during the period.

Amendments to Jod AS 28: Long-term interests in assectates and joint ventures

The amendments clarify that an entity applies and AS 109 to long-term interests in an associate or joint venture to which the equity method is not applied but that, in substance, from part of the net investment in the associate or joint venture (long-term interests). This clarification is relevant because it implies that the expected credit loss model in Ind. AS 109 applies to such long-term interests.



Zemule Private Limited (formerly known as Zemule Media Private Limited) Notes to standalone Financial Statements for the year ended 31 March 2028 CIN: U93030DL2910PTC298141

The amendments also clarified that, in applying Ind AS 109, on entity does not take account of any losses of the associate or joint venture, or any impairment losses on the net investment, recognised as adjustments to the net investment in the associate or joint venture that arise from applying Ind AS 28 investments in Associates and Joint Ventures

These amendments had no impact on the standalone financial statements.

L Use of estimates

The preparation of financial statements in conformity with the recognition and measurement principles of Ind. AS requires the management to make judgements, estimates and assumptions that effect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future period.

Current versus non-current classification.

The Company presents assets and liabilities in the balance sheet based on current oen-current classification. An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle.
- b. Held primarily for the purpose of trading
- e. Expected to be realised within twelve months after the reporting period, or
- d. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least swelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- A. It is expected to be settled in normal operating cycle
- b. It is held primarily for the purpose of trading
- c. It is due to be settled within twelve menths after the reporting period, or
- d. There is no unconditional right to defer the scalement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

ili. Foreign curreneles

The Company's financial statements are presented in Indian Rupees. For each foreign branch the Company determines the functional currency and items included in the financial statements of each entity are measured using that functional currency, which is the currency of their countries of domicile.

Transactions and balances

Transactions in foreign currencies are initially recorded in the functional currency spot rates at the date the transaction first qualifies for recognition. However, for practical reasons, the company uses an average rate if the average approximates the actual rate at the date of the transaction.



Zamato Private Limited (formerly known as Zomato Media Private Limited) Notes to standaione Financial Statements for the year ended 31 March 2020 CIN: U93030DL2010PT C198141

Monetary assets and liabilities denominated in foreign currencies are translated at the functions? corrency spot taxes of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss with the exception of the following:

- a. Exchange differences arising on monetary items that forms part of a reporting entity's not investment in a foreign operation are recognized in profit or loss in the separate financial statements of the reporting entity or the individual financial statements of the foreign operation, as appropriate. In the financial statements that include the foreign operation and the reporting entity (e.g., farancial statements when the foreign operation is a branch), such exchange differences are recognized initially in OCI. These exchange differences are reclassified from equity to profit or loss on disposal of the net investment.
- b. Tax charges and credits attributable to exchange differences on those monetary items are also recorded in OCI.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items reconstruct at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI to profit or loss are also recognised in OCI or profit or loss, respectively).

Foreign branches

On consolidation, the assets and liabilities of foreign operations are translated into Indian Rupees at the rate of exchange prevailing at the reporting date and their statements of profit or less are translated at exchange rates prevailing at the dates of the transactions. For practical reasons, the company uses an average rate to translate income and expense items, if the average rate approximates the exchange rates at the dates of the transactions. The exchange differences arising on translation for consolidation are recognised in OCI. On disposal of a foreign operation, the component of OC? relating to that particular foreign operation is recognised in profit or loss.

jv. Fair value peasurement

The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- a. In the principal market for the asset or liability, or
- b. In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Company

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value recomment of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the easet in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.



Zomato Private Limited (formerly known as Zomato Media Private Limited) Notes to standalane Financial Statements for the year coded 31 March 2020 CIN: U93030DL2010PTC198141

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 quoted (unadjusted) market prices in active markets for identical assets or liabilities
- b. Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- c. Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and hisbilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

External valuers are involved for valuation of significant assets and liabilities. Involvement of external valuers is decided on the basis of nature of manascript and complexity involved. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained.

At each reporting date, the finance team analyses the movements in the values of assets and liabilities which are required to be remeasured or re-excessed as per the Company's accounting policies. For this analysis, the team verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents. A change in fair value of assets and liabilities is also compared with relevant external sources to determine whether the change is teasonable.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

This note summerises accounting policy for fair value. Other fair value related disclosures are given to the relevant notes.

v. Property, Plant and Equipment

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment loss, if any

Such cost includes the cost of replacing part of the plant and equipment. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the currying amount of the plant and equipment as a replacement if the recognition criteris are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Capital work in progress is stated at cost, net of accumulated impairment loss, if any.



Depreciation on all property plant and equipment are provided on a straight line method based on the estimated useful life of the asset, which is as follows:

Property, plant and equipment	Useful livor as per Schedule 12	Useful lives estimated by management
Air Conditioner_	5 years	3 years
Electrical Equipment's	5 years	3 years
Furniture & Fittings	10 years	3 years
Computers	3 years	2 years
Mater Vehicles	B years	8 years
Telephone Instruments	5 years	2 years

Based on the expected useful lives of these assets, the Company has considered below mentioned useful lives for different classes of assets:

- The useful life of electrical equipment's, flumiture and fittings, computers, air conditioners and telephone
 instruments are estimated as 3,3,2,3 and 2 years respectively. These fives are lower than those indicated in
 schedule II to Companies Act 2013.
- Improvements to leasehold buildings not owned by the Company are amortized over the lease period or
 estimated useful life of such improvements, whichever is lower.

The management has estimated the useful lives and residual values of all property, plant and equipment and adopted useful lives based on management's assessment of their respective economic useful lives. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Depreciation on the assets purchased during the year is provided on pro-rate basis from the date of purchase of the assets. Individual assets coating less than INR 5,000 are fully depreciated in the year of purchase.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any goin or loss arising on detecognition of the asset (established as the difference between the set disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derection set.

vi. Intangible assets

Goodwill represents the cost of augured business as established at the date of acquisition of the business in excess of the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities less accumulated impairment fosses, if any. Goodwill is tested for impairment annually or when events or circumstances indicate that the implied fair value of goodwill is test than the carrying amount.

intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fall value at the date of acquisition.

Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in profit or loss in the period in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised on a straight line basis over the estimated useful economic life being 2 years and assessed for impairment whenever there is an undecation that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of currying value of another asset.

Zamato Private Limited (formerly known as Zumato Media Private Limited) Notes to standalone Financial Statements for the year ended 31 March 2020 CIN: U93030DL2010PFC598141

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the not disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit or loss when the asset is derecognised.

Intangible assets acquired in business combination, include board, technology platform, trademurks and noncompete which are amortized on a straight line basis over their estimated useful life which is as follows:

Nature of Assets	
Brand	2 -3 усыта
Technology platform	5 years
Trademarks	5 years
Non Compete	3 years

The amortisation period and method are reviewed at least at each (inancial year -end, if the expected useful life of the asset is significantly different from previous estimates, the amortisation period is changed accordingly.

vii. Leases

Till March 31, 2019

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Operating lease payments are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term.

With effect from April 1, 2019

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Company as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognises lease habilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets (Refer note 31)

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lesse liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (kvi) Impairment of story funncial assets.

Zomato Private Limited (formerly known as Zomate Media Private Limited) Notes to standalone Financial Statements for the year caded 31 March 2020 CIN: U93830DL2018PTC198141

H) Leese Liabilities (Refer note 31)

At the commencement date of the lease, the Conspany recognites lease (abilities measured at the present Value of lease payments to be made over the lease term. The lease payments include fixed payments (including insubstance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental foctowing rate at the lease compencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

iii) Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the communicament date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on abort-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

viii. Revenue from contract with customer

The Company generates revenue from advertisings, subscriptions, online ordering transactions and other services. Revenue is recognized to depict the transfer of control of pramised goods or services to customers upon the satisfaction of performance obligation under the contract in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Consideration includes goods or services contributed by the customer, as non cash consideration, over which Company has control.

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 20.

Where performance obligation is satisfied over time, company recognizes revenue using imput output method based on performance completion till reporting date. Where performance obligation is satisfied at a point in time, company recognizes revenue when customer obtains control of promised goods and services in the contract Revenue is recognized not of any taxes collected from customers, which are remitted to governmental authorities.

Advertisement revenue

Advertising revenue is derived principally from the sale of unline advertisements which is usually run over a contracted period of time. The revenue from advertisements is thus recognised over this contract period as the performance obligation of the Company is met over the contract period. There are some contracts where in addition to the contract period, the Company assures certain "clicks" (which are generated each time users on our platform clicks through the advertiser's adventisement on our platform) to the advertisers. In these cases, the revenue is recognised when both the conditions of time period and number of clicks assured are met.

Subscription revenue

Revenues from subscription contracts are recognized over the subscription period in accordance with terms of agreement entered into with customer.



Zernato Private Limited (formerly known as Zemaia Media Private Limited) Notes to standalone Financial Statements for the year ended 31 March 2020 CIN: U93030DL29189TC198141

Sign up revenue

The Company receives a sign up amount from its restaurant partners or delivery partners. These are recognised on receipt or over a period of single in accordance with terms of agreement entered into with customer.

Revenue from Platform services and transactions

The Company through its platform allows transactions between the users and restaurants partners enlisted with the platform. These could be for food orders placed ordine on the platform by the user or through user availing offers from restaurant partners upon visit to the restaurant. The Company earns commission income on such transactions from the restaurant partners upon completion of the transaction.

For delivery orders, where the Company was responsible for delivery, the delivery charges were recognised on completion of the order's delivery.

In cases where the Company undertakes to run the business for an independent third party, income is recognised on completion of service in accordance with the terms of the contract.

Incentives

The company provides various types of incentives to transacting users including credits and discours to promote the transactions on its platform. The major accounting policy for incentives is described as follows:

Delivery services

Since the company identified the transacting users as one of its' customers for delivery services when the company is responsible for the delivery services, the incentives offered to transacting users are considered as payment to customers and recorded as reduction of revenue on a transaction by transaction basis. The amount in excess of the revenue camed from the transacting users is recorded at Advertisement and sales promotion expenses.

When incentives are provided to transacting users where the company is not responsible for delivery, the transacting users are not considered customers of the company, and such incentives are recorded as Advertisement and sales promotion expenses.

Post October 28, 2019, the company is merely string as a planform provider for delivery partners to provide their delivery services to the Restaurant partners and not providing or taking responsibility of the said services. For the service provided by the company to the delivery partners, the company may charge a planform fee from the delivery partners.

Interest

Interest income is recognized using the effective interest meshod. Interest income is included under the head "other income" in the statement of profit and loss.

Contract balances

Contract assets

A contract asset is the right to consideration in exchange for services transferred to the customer (which consist of unbilled revenue). If the Company performs by transferrent services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.



Zonato Private Limited (formerly known as Zonato Media Private Limited) Notes to standalone Financia) Statements for the year ended 31 March 2020 CIN: U93036D1.201697-C198141

Trade receivables

A receivable represents the Company's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in financial instruments - initial recognition and subsequent measurement.

Construct limbilities

A contract liability is the obligation to transfer services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Company transfers services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Company performs under the contract.

Fig. Restrement and other employee benefits

Resirement benefit in the form of provident fund social security is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund/social security. The Company recognizes contribution payable to the provident fund scheme/ social security scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pro-payment will lead to, for example, a reduction in future payment or a cash refund.

In case of other foreign branches, contributions are made as per the respective country laws and regulations. The same is charged to statement of profit and loss on accusal basis. There is no obligation beyond the Company's contribution.

The Company operates a defined benefit gratuity plan in India and Middle East.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.

Remeasurements, comprising of acquarist gains and losses, excluding amounts included in net interest on the net defined benefit liability are recognised immediately in the belance sheet with a corresponding debit or credit to setained comings through OCI in the period in which they occur. Remeasurements are not reclassified to profet or loss in subsequent periods.

Past service costs are recognised in profit or loss on the corlier of:

- The date of the plan amendment or cuttailment, and
- The date that the Company secognises related restructuring costs

Not interest is calculated by applying the discount rate to the neudefined benefit liability. The Company recognises the following changes in the net defined benefit obligation as an expense in the statement of profit and loss:

- Service costs comprising current service costs, past-rervice costs, gains and losses on contailments and pogroutine sentlements; and
- b. Net interest expense

The Company elso operates a leave excashment plan. The company treats accumulated leave, which is expected to be utilized within the next 12 months, as short-term employee benefit. The company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the amosed emittement that has accumulated at the reporting date.



Zomato Private Limited (formerly known as Zomato Media Private Limited) Notes to standalone Financial Statements for the year coded 31 March 2020 CIN: U93030DL2610PTC198141

y. Term

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxotion authorities. The tax rates and tax lows used to compute the amount are those that are enacted or substantively enacted, as the reporting date in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the fax remans with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction and where the relevant tax paying units intends to settle the asset and liability on a net basis.

Deferred taxes

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and tiabilities and their corrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- a. When the deferred tax famility arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the tune of the transaction, affects neither the accounting profit nor taxable profit or loss,
- b. In respect of (axable temporary differences associated with investments in subsidiaries, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foresteable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except:

- 2. When the deferred as asset relating to the deductible temporary difference arises from the initial recognition of an asset or fiability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss,
- b. In respect of deductible temporary differences associated with investments in subsidiaries, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is actiled, based on tax rates (and tax laws) that have been exacted or substantively exacted at the reporting date.



Zotesto Private Limited (farmerly known as Zomato Media Private Limited) Notes to standalone Financial Statements for the year codes 31 March 2020 CIN: U93030DL2610PT C198141

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tox assets and deferred tax Babilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes refuse to the same taxable entity and the same taxable authority.

Share based payment

Employees (including senior executives) of the Company receive remoneration in the form of share-based payments, whereby employees render services as consideration for equity instruments (equity-settled transactions).

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.

That cost is recognised, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extens to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest. The statement of profit and loss expense or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and in recognised in employee benefits expense.

Service and non-market performance conditions are not taken into account when detempining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Company's best estimate of the number of equity instruments that will obtained year. Market performance conditions are reflected within the grant date fair value. Any other conditions attached to an award, but without an associated service requirement, are considered to be non-vesting conditions. Non-vesting conditions are reflected in the fair value of an award and lead to an immediate expensing of an award unless there are also service and/or performance conditions.

No expense is recognised for awards that do not ultimately vest because non-market performance and/or service conditions have not been mot. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/or service conditions are satisfied.

When the terms of an equity-settled award are modified, the minimum expense recognised is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognised for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or loss.

xII. Segment reporting

Identification of segments

The Company's operating businesses are organized and managed separately according to the geographical locations of the customers, with each segment representing a strategic business unit that serves different markets. The 'Others' segment includes those segments, which are not separately reportable as per lad AS 108.



Zomato Private Limited (formerly known as Zamata Media Private Limited) Notes to standalone Financial Statements for the year ended 31 March 2020 C\$N: 193030DL20[8PTC]98141

Allocation of common costs

Common altocable costs are allocated to each segment according to the relative contribution of each segment to the total common costs.

Upallocated Rems

Unablocated items include general corporate income and expense items which are not altocated to any business segment.

xill Earnings per share

Basic carnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting preference dividends and attributable raxes) by the weighted overage number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per stare, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

xiv. Pravisions and Contingent Rubilities

i) Provisions.

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit and less pet of any reimbarsement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as 0 finance cost.

ii) Comingent Liability

Contingent liability is a possible obligation that prises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one are more uncertain future events not wholly within the control of the Institute, or is a present obligation that arises from past event but is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made. Contingent liabilities are disclosed and not recognised.

av. Figurosial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial flability or equity instrument of another entity.

Fingracial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisation of the financial asset. Trade receivables are initially measured at transaction price. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Compuny commits to purchase or sell the asset.



Zomato Private Limited (farmerly known as Zomato Media Private Limited) Notes to standalane Financial Statements for the year caded 31 March 2020 CIN: U93030DL2010PTC198141

Sabsequent measurement

For purposes of subsequent measurement, financial assets are classified in two categories:

- 1. Financial assets carried at amortised cost
- 2. Financial assets at fair value through profit or loss (FVTPL)

Financial assets at amortised cost

A "financial asset" is measured at the amortised cost if both the following conditions are met:

- a. The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b. Contractual terms of the asset give rise on specified dates to each flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The tosses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Financial assets at FVTPL

FVTPL is a residual category for financial assets. Any financial assets instrument, which does not meet the criteria for categorization as at amountized cost or as FVTQCI, as classified as at FVTPL.

Debt instruments included within the FVTPL caregory are measured at fair value with all changes recognized in the P&L.

Equity instruments

The Company subsequently measures all equity investments in scope of Ind AS 109 at fair value, other than investments in equity instruments in subsidiaries, joint venture, which are carried at cost.

Devecognition

A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when:

- i. The rights to receive cash flows from the asset have expited, or
- ii. The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third pany under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has realter transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the company has transferred its rights to receive each flows from an asset or has emered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neighber transferred not retained substantially all of the risks and rewards of the asset, not transferred control of the asset, the company continues to recognise the transferred asset to the extent of the company's continuing involvement. In that case, the company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original corrying amount of the asset and the maximum amount of consideration that the company could be required to repay.

Zomato Private Limited (former)y known as Zomata Media Private Limited). Notes to standalone Financial Statements for the year ended 31 March 2020 CIN: U93030DL2016PFC198241

Impairment of financial assets

In accordance with Ind. AS 109, the company applies expected credit loss (ECL) model for measurement and recognition of impairment less on the following financial assets and credit risk exposure:

- i. Figure is assets that are tiebt instruments, and are incosured at amostised cost e.g., loans, debt securities, deposits, trade receivables and bank balance
- ii. Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS IB

The company follows 'simplified approach' for recognition of inguirment loss allowance on trade receivables. The application of simplified approach does not require the company to track changes in crudit risk. Rather, it recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the company in accordance with the contract and all the east flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an emity is required to consider:

- i. All contractual terms of the (icancial instrument (including prepayment, extension, call and similar eptions) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument.
- Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

As a practical expedient, the company uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the forward-looking estimates are analysed.

In case any balance is disputed by the customer then it will be reviewed separately for creating the provision and amount up to 100% of the balance may be provided on the basis of nature of dispute. Any disputed balance which is considered separately will be excluded from the normal ageing bucket for making the provision.

ECL impairment for allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

i. Financial assets measured as at amortised cost, contractual revenue receivables. ECL is presented as an allowance, i.e., as an integral part of the reconsument of those assets in the balance about. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the company does not reduce impairment allowance from the gross carrying amount.

For assessing increase in credit risk and impairment loss, the company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to mable significant increases in credit risk to be identified on a timely basis.



Zometo Private Limited (formerly known as Zomato Media Private Limited) Note: in standalore: Financial Statements for the year ended 31 March 2020 CEN: U93030DL2010PTC198541

Financial liabilities Initial recognition and measurement

Figure is that the property of the state of

All (inancial liabilities are recognised initially at (air value and, in the case of loans and borrowings and payables, not of directly attributable transaction costs.

The company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

f. Financial liabilities at fair value through profit or loss - Financial (labilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial Habilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCL These gains/ loss are not subsequently transferred to P&L. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognized in the statement of profit or loss. The company has designated all financial liability as at fair value through profit and loss (except for losse and borrowings).

ii. Loans and borrowings - After initial recognition, Interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by saking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss. This category generally applies to borrowings.

Derecognition

A financial liability is derocognised when the obligation under the liability is discharged or cancelled or expires.

Embedded derivatives

An embedded derivative is a component of a hybrid (combined) instrument that also includes a con-derivative host contract — with the effect that some of the cash flows of the combined instrument vary in a way similar to a standalone derivative. Art embedded derivative causes some or all of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a nonfinancial variable that the variable is not specific to a party to the contract. Reassessment only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss.



Zontato Private Limited (formerly known as Zontate Media Private Limited) Notes to standalone Financial Statements for the year ended 31 March 2020 CIN: U93030DL2020PTC198(4)

If the hybrid contract contains a host that is a financial asset within the scope of Ind. AS 109, the company does not separate embodded derivatives. Rather, it applies the classification requirements contained in Ind. AS 109 to the ensire hybrid contract. Derivatives embodded in all other host contracts are accounted for as separate derivatives and recorded at fair value if their economic characteristics and risks are not closely related to those of the host contracts and the host contracts are not held for mading or designated at fair value though profit or loss. These embodded derivatives are measured at fair value with changes in fair value recognized in profit or loss, unless designated as effective hedging instruments.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net, basis, to realise the assets and notifie the liabilities simultaneously.

xvi. Impairment of non-financial assets

The company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when around impairment testing for an asset is required, the company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate each inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less casts of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators. The company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the company's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate it calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term overage growth rate for the products, industries, or country or countries in which the contry operates, or for the market in which the asset is used.

Impairment losses are recognised in the statement of profit and loss.

For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since die last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, not of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

Goodwill is tested for impairment annually as at 31 March and whou circumstances indicate that the carrying value may be impaired.

Impalrment is determined for goodwill by assessing the recoverable amount of each CGU (or group of CGUs) to which the goodwill relates. When the recoverable amount of the CGU is less than its carrying amount, an impairment loss is recognised, impairment losses relating to goodwill cannot be reversed in future periods.



Zoranto Private Limited (formerly known as Zoranto Media Private Limited)
Notes to standalone Financial Statements for the year ended 31 Morch 2020
CIN: 19303031L2010PTC398141

zvii. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

rvift. Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three morehs or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, not of outstanding bank overdrafts (if any) as they are considered an integral part of the company's cash management.

xix. Cash Flow Statement

Cash flows are reported using the indirect method, whereby loss for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accurals of past or future operating cash receipts or payments and term of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.



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4. Other Interpolate Assets

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Change for the year	130	977	£7.9	120.54	•	132.53	•
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Exchange December second	100					-	
At 31 March 2009	44.88	14.93	4 #₹	H*#1		283.20	'
Overgo for the year	941	0.80	#\$#	116.22	87.58	241.50	
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5 Financial auera - Investments (Non-curront) [anystemate at Cost	31 March 2018 of Mach	31 March 201 gt Ma.
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Zonece Media Portugati, Unipotenti LCA, 2.450,000 (31 March 2019-2,020,000) mainty-there of Curv II each in Zonece Media Portugal, Unipotenti LCA *	239.43	180.5
Zometo Midle Presil, Lt.L. 96 (1989 (3) March 2019 961 980) oquity shores of RML 1 -cart in Zonario Midle (Resil), Ltds	23.97	23.6
(At cost loss provision for other than temporary deservation in value: ₹ 21.57 Ma. (31 Mostab 2019; ₹23.57 Ma.))	70.00	234 6
Zonne o NZ Modia Printet Limited: 4,400,000 (3): March 2019: 4,600,000,) inputsy shares of NZD 1 coch in Zonnata NZ Modia Private Limited * (At your loss provision for other float temperary distinution in value 5.37.54 Mis. (3): March 2018: 127.54 Mis. (3)	30.19	204
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PT Zongsto Micita Indimeria 1,233,145 (St March 2018 1,22),145 - equity shares of IIIB. 11,647 each in PT Zongsto Micita Indimenia *	79.39	78.
Parasys Media (Private) I. Immed 7,00,000 (31 March, 2019-700,000) equity charts of ILER 10 each in Zomata Media (Private) Limited (As cost less previous for other than temperary diminishes in value 13.35 Ma. (31 March 2019, ± 3.35 Media	1.15	8.1
Zamero Chile Sp.A. 107.245 (3) March 2019: 196.456)-copily shares of CLP 5,000 each in Zamero Chile SpA. (At case less previous for other than temperary distinguish in value 5.56.11 Min. (7) March 2019: 6.55.72 Min. (6	36.11	93.
Zamuso Middle East F2 - LLC	238.56	258.
13,000 (9) Match 2019 13,000) legally shares of AED 1,000 certs in Zeromo Meditir East FZ - LLC Zeromo Recency Private Limited	907.93	240.2
4,55,342 (5) March 2019 4,000,400) reply charts of CNR 10 cech in Zemate Internet Provide Limited		
Canter's Technologies Private Limited 74.538 (3) March 2019 95.502 (spain states of INR 10 path in Carthern Technologies Private Limited (Refer Note 21)		
Zames Entertainment Private Lamed. 52,945 (31 March 2019 19,038) equity shares of INR 19 such in Zames's Entertainment Private Lames.	145.00	304
Tanguchite Food Network Potate Limited RUB* (JI. March 2019.2.361) openy shares of FNR 10 cach in Tanguchion Food Network Private Limited (As coast less provision for other than company domination in value 5.362.19 Ma. (31 March 2019. 5.38).	MEIN	1671
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14	Share capital	3t March 2410 (8 Mm.)	31 March 2019 (E.Ma.)
	Assherized Share Capital		
	600,000 (3) March 2019, 600,000) early short of 1 I cach	0.40	0.60
	100,000 (3) March 2019, 100,000 K sepations, Convenies Caralinase Preference States of fice value of 198 10), each Class A")	1.00	1.00
	32.880 (3) March 2014, 32.800 (Two 1/8.600 Pa Comparately Conversion Constants Professor Stores of face value of PAR (6-4/Class Rf)	0.32	0.31
	27:327 [3] March 2014; 27:327 Char C 0:00015; Computating Conversible Computation Professors States of face value of PMI 101-C'Clars C'7	0.27	0.27
	36.480 (3) March 2019 36.480 K has 100.0000 a Computer by Convertible Computer of Profession Status of face value of INE 101-112 law IP's	0.28	0.28
	900.551, 990 (71 March 2019 930.50) 2915 Class E. 0.0001% Communicative Communicative Professional States of Face value of FAR 41- 47 Class E*1	130.55	990.53
	190a53,548 (3) March 2819 (90x83,540 Class F 6 8001% Computating Concentral Professors States of face takes of Bill 21, ("Class F")	381.31	161,31
	10,985 (3) March 2019 10,985 (Class & 0.00000013's Comparisonly Committee Comparison Federate Shares of Four value of the Vollage Comparison (Comparison of Comparison of	72.93	72.95
	83,435 (3) March 2014 43,435 (Tax II 6,00000015); Computately Convertible Cumulative Professor Shares of face value of 198 6,7003 ("Class 19")	558.95	958.95
	1.16, (Se (3) March 2019 1. to 350 Class I University S. Companionly Convertible Complete Performer Shares of face value of foll 6, 100. (*Class F)	779.55	779.53
	(2009) (3) Man 8 2014 NO. (List J. D. (1994) (S. C. (1994) Converting Converting Contractors Stores of face white of D.R. (1994) (Class J.)	894.00	
	16.3Th (31 March 2014; NIL) New Yorky 0.00000010% Class New Yorky 52 Companionly Conversible Cumulative Preference Shares of face value of INR 4,000 (*Class New Yorky 1-17)	687.38	
	1,390 (ft Niech 2019, NiL) Class 12 0,0000019% Computating Control & Containing Preference Shares of face value of 19th 4,700 - (*Class 12*)	9.04	
		4,226.19	2,715,77
	Sound, suffernited and fully paid-up charms		
	337,694 (31 March 2019, 317,694) equity shares of 6.1 mich	9.34	0.34
	Less: 41, 7th (2) Murch 2019 -41,716: Shares held by ESCIF Trust as at the year mid of 8 1 cycls."	9.64	0.04
	The state of the s	438	6.36
	Increments portrely equity in nature		1.00
	TR.791 (3) March 2014: 78.791) 0.0001% Computating Convertible Cumulative Professor States of E.10 onth - Class. A	0.79	0.79
	16.346 (3) March 2014 1674to 0.00011s Computer by Convenienc Commanter Professore Standard # 16 each - Chies B	0.17	0.17
	13.664 (1) March 2014. () 666) 0.0001% Computer by Convertible Canada in Professional States of \$185 each - Class C	0.13	0.13
	28,440 (1) March 2014 10,446 (0.00004 Computers); Convertible Completive Professor Shirts of T-10 each - Clear D	0.28	6.28
	729 192,948 (3) March 2019 729(9)2895 07001% Computered Computering Control of Control o	129.19	719.19
	190.651,549 (3) March 3019: 190.63,500; 0.0001%. Computationly Committee Professors of 6.2 auch - Class F	381.31	580.51
	16:985 (31 March 2019: 10005) Cremount the Companion of Commission Preference Stury of \$ 6700 cach - Class G **	72.93	72.93
	83,425 (3) March 2014: 83425) 0.00000015 5% Computeredly Computeredly Exemplating Professors Shares of 6 6708 each + Class H	558.95	518.91
	160 500 (20 March 2018: 100 Strt. 0.00880) Pa Computarity Committee Computation Federates Shapes of Tribit such - Class I	493.45	693,43
	11,777 (3) March 2014 Nils to 000000195: Computeredy Communitie Curadative Preference Shares of 70,700 each - Class I	79.5%	
	1.177 (3) March 2019: No.) II UKRROUS St. Computation (Convertible Computative Pyelonesia States of Face value of E.S. 1980- ("Class. 12")	7.54	
	그리는 살고 하는 그 것이다. 하는 살이 되어 있는 것이 얼마를 보려면 하지만 하지만 했다. 그 하프	2,514.66	2,437.26

^{*} In: false 27,088 share-eartifored by Depinde Goyal to the state on October 25, 2014 without cash consideration and 14,577 shares purchased (i) Rs. 1 from Formers Private Limited. The shares are fiying in the contents of the innotes.

a) Reconciliation of the abuse outstanding at the beginning and at the end of the reporting yes

	4.		
Εq			

	30 March 2016		30 March 180	6
	No.	(6594.)	No.	OF Ma.1
At the beginning of the year	317,694	8.34	337,694	6.14
lorsed storing the sone CCCPS-CCPS convented to Equity Shares		- 4		4
Outstanding at the end of the year	337,644	8.34	337,694	634
Loss. Shares held by ESOP Trust as as the year and	41,764	3004	41.766	0.04
throughding at the end of the year	395,921	9.36	295,928	6,10

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^{**} In 2016, Zonana Private Limited (ZPL) had acquired Cordano Technologius Private limited (CTPL) by way of map share i.e. 19,885 CCCPS of ZPL smeet in lieu of 16,985 CCPS and 2,795 regary share of CTPL for non-cash consideration.

14 Share capital (Contd.)

	31 March 1630		To proceed to a	
	No.	of May	No.	(E Mag
CTT (British Class)	16,791	0.79	79,791	0.75
At the beginning of the year Class A	16.250	0.17	16,396	.0.17
As the beginning of the year- Class D	13,666	0.13	13,664	0.13
At the beginning of the year-Class C	28,490	0.28	28,466	0.26
As the Empirorary of the year- Clins El	10,995	72.99	10,883	72.93
As the beginning of the year- Class C	R1.425	528.99	83,429	358.95
As the beginning of the year- Clinic H	10000	593.45		
At the treprinting of the year: Clare I	107,100	344.40	103,500	645.45
bound during the year Class I	11,772	79.96		1000
Served during the year- Class-I		T.89		
load dung the year-Class 3-2	1,177	1,413.54	325,121	1,725,70
Chatasanding at the end of the year	2492.2	-1000		_

Instruments entirely equity in nature (CEPS-Class EAF)	21 March 2008		JI March 201	
	No.	(CMa)	No.	(f Ma.)
	124,102,849	759.18	723,192,849	729.91
As the beganning of the year- Class E	290.653.540	381.38	190,653,540	381,34
As the beginning of the year-Clare F Chromanding at the end of the year	\$19,846,189	1,110.50	111,046,989	1,119.50

h) Teresarights attached to equity shares.

The Company has indy one class of equity shares having a per value of 10 year share. Facility builder of equity is contribute over vote per share.

In the evens of liquidition of the Company, the bolden of copyly shares will be excited to course remaining cases of the Company, what Genthurine of all preferences amounts amounts. The descination will be in proportion to the number of many shares held by the sharehelder

c) is more an experiment of CCCPs. Class A.

(c) Daring the year model 31. March 2014, the Company torsed 18,791 CCCPs. Class A. of 210 sach fully pred-up at a permission of 20,970 per share. CCCPs comp startaintee dividend @ 0.0000 to p. a. The company declares and page declares, as little space. The preference dividend is considered in considered march dividend in consideration of the preference dividend or distribution pages for sport space and an extract from your to your method post or not able to preference dividend, each CCCPs would be carried to applicable to the facilities of all the preference dividend or distribution pages for sport spaces are any code or non-code dividend produce of white of stop other sections and any code or non-code dividend pages for the facilities shall be excited to receive antice of any code or non-code dividend post to the believe of shall no stop other pages and a contract freedom pages to the company of the company (including the market) as a contract freedom to the number of reds or space of the number of whole or four shall reduce the space of the number of reds or page to the number of whole or four shall reduce the number of reds or page to the number of whole or four shall reduce the number of reds or page to the number of whole or four shall reduce the number of reds or page to the number of whole or four shall reduce the number of reds or page to the number of whole or four shall reduce the number of reds or page to the number of reds or page to the number of reds or th

share into which such CPCPS credit then be interested.

The Each holder of CPCPS are emisted to conven the CPCPS into ordinary shares at any same at the option of the belief of the CPCPS at output to the compliance of applications. able laws each CCCPS assurantically be convicted into

the place better or LCCPs are emitted to convert the LCCPs also ordinary search is any same at the option of the ECCPs an output to the competence of approaches that accepts the competence of

d) Turns of convenient referentian of CCCPS. Class 8
(i) Turns of convenient referentian of CCCPS. Class 8
(ii) Turns of convenient referentian of CCCPS. See Company research 12,7% CCCPS. Class 8, of 14d seek fieldy paid-upon a perman of 197,10d per share. CCCPS story numerical disolated as 5,960 (1% p.s. The company declares and plays disorded to the paid in 14d copyright with disorded as serviced from prior years) prior to and in demands to before a disorder report. The preference dividend in convenient devoted to pursuapper paid-prior to and in professors of the professors dividend, each CCCPS would be evided to pursuapper paid-paid in any conference dividend paid in the bulber of class of any other class of expression of the professors dividend on the conference dividend paid in the bulber of class of any other disorder or any evidence of any other class of expression of the conference dividend to the conference dividend or the conference dividend paid in the total or the story of the conference dividend by the conference dividend or the section of the conference dividend to the section of the conference dividend to the section of the conference dividend to the section of the section of the section of the section of the section of the section of the section of the conference dividend to the section of the section of the section of the conference dividend to the section of th

phone pain which each CCCPS could her be contented.

(ii) Each halder of CCCPS are emided to content the CCCPS into independent of the today of the ECCPS or subject to the completion of applicable laws, each countries price than in effect, spen the action of (i) one day gone to the enjoys of 20 years from the distances or (ii) in content on, with a being to any being of channel, price to the filling of prospectua for equivalent decreases by whetever made called by the Company to the competent softward or equivalent decreases by whetever made called by the Company to the competent softward or equivalent decreases of the halders have received the minimum recurs.

(iv) The company will from codinary share pursuant to the conversion of many CCCPS shall be that marker obtained by dividing the shall are out by the holder of CCCPS by the applicable conversion price or doe time in effect the acts CCCPS which will be as per provious of clause 16 of Article of Association. No fractional share that the conversion of CCCPS and number of ordinary share to be toward shall be numbered to the manufacture.

of Terms of correction/redemption of CCCPS- Class C

of Terms of correction/reduniples of CCCPS-Class C.

(i) During the year ended 31 March 2016, the Company second 2012? (CCCPS-Class C. of 18 cach field publishes at a pression of 8112,729 per share. CCCPS carry cannels for dividend in 0.0000% p.s. The correction and page dividend in minister represented dividend in finisher represented dividend in finisher represented dividend in the control of the representation of the control of the co

(ii) Lack horse or CCCPS are connected were one CCCPS transported and expenses of the connected of the conne

per detacled to me and cardinane of CCC PS.

(iii) The conversion price of each CCCPS to be explained at the time of choicing and shall be subject to adjustment conversion price applicable formance to move, shall be decemented by the Board and notify to the business of CCC PS. and from time to time as provided bords, including as provided for furtherance of the Articles. Any adjustments of the

O Terror of conservations of CCCPS - Class 20

(a) Desire the year model 31 March 1916, the Company instant 28,440 CCCPS - Class 20, of EU coch felty pent up a a premium of 21,36,360 per share. CCCPS carry committee the fident of 60,000000 per share page dividend in a factor report. The Preferential Dividend is a committee and dual access that you whether or may paid, and accessed dividends that be positive felt followed as a committee per party part passes with the performance of the pent of the positive with a report of the pent of the pe

than the Partitions provided to be print in respect of CCCPS of an Indian complete half by a retreatment applicable Lave (including without limitation, the Foreign Enchangement (Traveler or listed of Security by the Person Resident Counts (including without limitation, the Foreign Enchangement (Traveler or listed of Security by the Person Resident Counts (including without limitation, the Foreign Enchangement (Traveler or listed of Security by the Person Resident Counts (including without limitation, the Foreign Enchangement (Traveler or listed of Security by the Person Action (Including Without Linitation). series on a provide, on a Fully Discool Resist.

[8] No discional or discrimination in all be paid on any Stand of any class or series of the Company of and to the cyleni that as a com-

(iv) The helders of the CCCPS shall be control to vot on all numers that are submitted to the vote of the Sharehelders of the Company (including the helders of bridges). Submerited to the CCCPS will be able to exactle with rights on the CCCPS on if the number of whole or fractional Ordinary Shares are which such CCCPS shall credit the builder to the number of whole or fractional Ordinary Shares are which such CCCPS could than be converted.



21 March 1846

Shart capital (Count)

g) Term of conversable of CCTS. Class E.

(CD Darge for year ended 1) I March 2017, the Company storage 930,554,391. Class E. CCTS of E1 each as been a than credited as fully poid up to the eligible preference phareholders where come appear in the Regime of March 2017 in the Company storage 1.1 March 2017 in the proportion of 1.1 miles in 6699 one chance there is read for every 1 shares of the Company held as on 20 March 2017.

(ii) Class E CCTS county preference in dividend (ii) 0.00015 p.s. The company declared and page of chiefests in chain report. The Performed Dividend in constantiative and dividends what the peak para passa such the preference of the chiefest of the chief

(iv) He disidend or distribution shall be paid on any State of any class or order of the Company of and to the create that as a conceptance of each distribution any Class E-CCPS would be created to a dividend because group of that the maximum amount permitted to be paid to respect of CCPS of an Indian company held by a sum or ident under applicable Laws concluding without insistation, the freeign Exchange Management (Transfer or baset of greater than the mountain a state of the leading Regular ena, 2000; Security by a Person Perioden County bridge, Regular ena, 2000;

(a) The helders of the Class E CCFS shall not be employed any coping rights

(a) Close is CCPS that only be transferable along with the critical Close A CCCPS, Class is CCCPS and Close C CCCPS on properties of being incomes of CCPS Class E.

pain Class & CCPS will not be transferable on annelsions basis

that Class is CCPS shall not be entitled to any Equipment professes

(in) Class E-CCTS shall be connected to the Easy Shares in the ratio of 1.0 country (10,000,000 Class E-CCTS to connect usin 1.0 columny Share) in the following awards: 1) upon the carbon of 0.000 th CCCTS, Class 9-CCCPS, in Class C. CCCPS in programs of multi-connection, or 2) 1 day prior to enjoy of 28 years from the date of allottenes; or 3) commencement of liquidation proceedings of the Company; or 4) Denoisables or winding up of the officials, becomes or soon of the Company.

hi Turns of conversion/redesignion of CCPS- Class F.

In Class F - CCPS carry preference discrete to an improvement of the Company instead 190,003,540 Class F CCPS, of \$11 ends as homes shared tradeal to fully paid-up to the eligible preference sharedwidths where come appear in the Register of Marchael Oursess position of the Company held as no 30 March 2017 in the proportion of 1 infertion to eligible to the company held as no 30 March 2017.

On Class F - CCPS carry preference dividend (g. 0,0000% p.s. The company declares and gaps dividends in Indian repress The Preference Dividend in non-completion and dividends shall be paid per passe with the purference dividends on CCCPS, he prior and in preference to any dividends or fittilization population person Colleges Sharin in the same faced year.

(iii) Claus F CCPS what was be existed to perforate in any cash or nun-cash dividents post to the holders of shares of any other claus (including Ordersey) in series.

(iv) No dividend or discriptions shall be paid on any Share of any claus or series of the Company if and in the existe that as a consequence of such dividend or distribution any Claus F CCPS would be credited to a dividend becomes greater than the maximum amount, permitted to be guid in respect of CCPS of an Indian company held by a non-resident under applicable Laws invoking without limitation, the Foreign Exchange Management (Transfer or laser of Security by a Person Reviden Dutside India), Regulations, 2001.

to The helders of the Class F - DCTS and not be emission any re

ing Class Y - CCPS shall only be transferred using with the emergicals D CCCPS in proponer of house wasnes of Class F CCPS.

(voi) These aboves will not be transferable on conduction book. (void Cless I - CCPS shall not be conflict to say top kind on profi

In Clear F-CCPS shall be converted to Underly Shares in the ratio of a 0.00000001 (18,000,000 Clear F-CCPS to conven use 1 Ordinary Share) in the Salesting events. Hispon the section of convenues of 0.0001% CCCPS, Clear B-CCCPS, or Clear C-CCCPS in proportion of such convenience or 15 1 day price to captary of 28 years from the clase of different, or 3) consumer cannot of injudgeton proceedings of the Company, or 4) Description or wresting up of the affairs, business or avert of the Company.

It Terms of conversion/redengation of CCCPs. Class G.

It Diving the year model 31 March 2518, the Company around 10,985 ECCPS. Class G., of 16000 match the by prolong at a promision of 81 (2.18) per charact CCCPS clarp commission devidend in a 60000015% p.a. The company doctored not pay to devidend to replace the last professoral advisorable of the professoral dividend in CCCPS and CCCPS that prior and in preference in the surface of the professoral dividend on CCCPS and CCCPS that prior and in preference to any clark of the professoral dividend on CCCPS that the professoral dividend on CCCPS that the professoral dividend on CCCPS that the professoral dividend on CCCPS that the professoral dividend on the professoral dividend on CCCPS that the professoral dividend on the professoral dividend dividend dividend on the professoral dividend on the professoral dividend dividend dividend di

or offset for such CCCPS, which will be on per promises of classes (I) of Article of Association. Na Equational classes that the invocal again conversions of CCCPS, and manteer of preferent above that the consolidate or the records whole chare

p) Terms of conversion redespition of CCCPS. Class 18, set Company is used \$1,415 CCCPS. Class 18, set \$5700 men finity publing at a premium of \$100,501.09 (consider off) per street. CCCPS carry consisting dividends in \$1,00000017% p.s. The company declares and pays dividends in below report. The perforance of sould increase from your schedule guiden root public sport above of sixty other place shall be paid in full frequency with the preference of a consistency of the perforance of the perfor

the main tensor of the convergence ratio than in office, upon the order of (i) one day prior to the captry of 28 years from the alletered or (ii) in convergence with a finding for any fixing of shared, prior to the filling of graspectus (as experienced decreases by whether some called by the Company with the company of such later date is may be permitted under applicable tares.

(iii) In the even of the imputation of the company, total processis from the each logistation, what he closely and the harders in the manner provided in Armiles of Association of the Company and Shareholders Agreement dated February DL, 2018.

commung UV., 2018.

Only The company will insue unduring where partners to the communical of any CCCTS shall be their resolves obtained by manipping the road number of CCCTS held by the helder of CCCTS with the applicable communes ratio at the time or either for each CCCTS which will be an per population of classes 92 of Article of Association. No freetienal plans shall be insued upon communical of CCTS and number of pulsary share to be insued shall be remarked in the respect (iv) The company will in

to Torses of susversion/redemption of CCCPS- Class I

(i) During the year model 3: March 3619, the Complete issued 1,81,500 CCCTS. Class 3, of 78700 each fieldy pandrup at a pressure of 212,000.00 (counted off) per chase. CCCPS carry curulature decident (g. 8.00000019% p.s. The Of Change the year sensor 21 Month 2017, the Company present (ACAND CLCCY). Class is of New York presents of 21 2000 to (Francisco Francisco) (Francisco Francisco). The preference is designed to company declared and pays devidents in Indian repress. The preference is devident to company declared and pays devidents in Indian repress. The preference is devident to the Presence of the preference is devident to the preference of the preference

detect (same a supplicable term, see 13. LPS facility shall be extend to correct a see one or makes and are quantitate to the value or the company (including the ordering hard CLCPS) and printed to the transfer of value capital in the number of whole or free invalue or whole or free invalue or whole or free invalue or the course of the facility of CLCPS can adopt the course of

1.4, ANTER
(III) The company well tasks orthographics passessed to the conversion of any CCCPS shall be that manter obtained by multiplying the total marrier of CCCPS held by the holder of CCCPS with the applicable conversion ratio at the force in effect for much CCCPS which will be as you provision of closes XI of Antalia of Association. No fractional states shall be asset upon conversion of CCCPS and member of ordinary above to be issued which to the neuralist to the neuralist to the neuralist. whole sheet.



Shart capital (Contd.)

I) Toron of recognises indesegration of CCCPS- non-noting Class 3-2*

E-visi againy sharms with respect to the payment of shindard.

(ii) Dad conversion. Now. Voring Class 1-3 shall not at any point in time carry very voting rights, even if divided then not been paid by the Company for 2 given; the Configury Shares arroing from the Convertion of all of the Class 1-3 ("Notice Equity Shares") shall convicte no more than 2.9% of the state paid up voting date capital of the Company investigately advangance at the interest of the Heider Equity Shares.

(a) Dad concernion. Now Young Chair 1-3 hold not be any point in time carry any variety eight, even it developed for not been paid by the Company for 2-3 point years. The Continue States are point at the server on the continue no concernbas is 90% of the server of the continue no concernbas is 90% of the continue of the Company is received by advancagement to the insurance of the thirder Equity Shares.

(iii) Now Young Chair 1-2 holder shall be craitful to consour all has consour all his c unda applicable Laws

(x) Non-Yoring Class is 2 shall be certained to imprication professors only to the entemprovided under the Companies Act, 2013.

* As per the above terms have been elsewhet in financial lightly for accounting pursues and are being fair milled at mult reporting data (Refer Note 18).

mt Terms of conversion/ordenption of CCCPS- Class J.

the Terms of conversace reference of C.C. Class J.

(During the year ended 31 March 2010, the Company sensed 11,177 Class J of face value of 86700 such fluidy paiding at a promise of 293535.204 (posseded off) per share. Class J are instantiated and shall sense from your to year whether or not paid, and assembly devisions, shall be paid in full (together with dividents account from prior years) per passes with the professorable devident as considered and shall represent the prior and in performance to any dividend or distribution payable upon there is no certain to certain the status faced year. In addition to and other payment of the Professorable Devisiond, each Class J security and the professorable upon the prior and other payment of the Professorable payable upon the professorable or performance per passes in any cush or non-each dividends paid to the helders of Status of any other class (and the professorable passes) in any cush or non-each dividends paid to the helders of Status of the Class J shall mention the helder.

(a) The holders of the Class I shall be creative to receive notice of and wise on all maters that are submitted to the Shareholders of the Company (including the holders of Ordinary Shares). Fact Class I shall metals the holder

to the number of votes equal to the number of whole or fractional Ordinary Shares and whole of fee Ordinary Shares and whole of the Class I could don't be converted.

(iii) Each Class I may be converted into Ordinary Shares as any since as the option of the holder of the Class I or subject to the compliance with applicable Laws, such Class I that it assumes in the comments into Ordinary Shares, as the Constitute Ratio that is office, upon the continue of (1) 1 (Orac) day pose to the empty of 20 (Twenty) years from the the date of allowants, or (n) in convenient within Linking for any linking of Sharms, prior to the Ging of a prospective (or equivalent decuments, by whatever many called) by the Computer with the compount authority or work have due to any provided Level.

(not be the event of the Equidation of the company, total proceeds from the such Equidation, what he destributed to the holders in the number provided in Aminist of Association of the Company and Shoreholders Agree 12, 3018 and the other deads owered into

to)The Company will inner ordinary share pursuant to the conversion of any CCCPS, shall be that marrier, obtained by multiplying the total marrier of Class I CCCPS held by the respective holder, with the applicable Conv at the time in effect for such Class I CCCPS, which will be so per provision of classer 84 of Acts in of Association. No fluctional charge shall be issued upon conversion of the Class I CCCPS, and the reservoir of Gullacry Shaces to be screet shall be rounded to the marks whole Share

a) Terms of conversion/redemption of CCCPS- Class J2.

Seguna Capital India Counth Incommerc Holdings I

(i) Decrey the year ended 31 Merch 2021, the Company social LLTT Class I2 of face value of \$5701 each fully pendage at a promise of 1,04,344.717 (manded off) per share. Class I2 are issued at a performed devidend rate of BECOMMENT 9, and the deviated is commission and shall account from your to your whether or not peak on the crosed deviated with the poak in this (augmber with deviated) account of your years) part passes with the preferenced deviated as the CVUTS and the CVTS has prior and an performance on any deviated or destriction page life upon Sharts of any other close or units, in the caree faces year. In addition to and after payment of the Preferenced County of the Preference County of the Pr

(a) The helders of the Class 12 shall be enabled to retrain ance of any rose on all respects from the vision of the Company including the bolders of Children's States). Each Class 12 shall entitle the

be date to the number of votes open in the number of whole or fractional following Shares are which said Case II could insuled converted.

[40] Each Class II may be converted into Ordinary Shares at any circum at the opinion of the holder of the Class II. Each Class II may be converted into Ordinary Shares, at the convertion may three at the opinion of the holder of the Class II. Each Class II may be converted into Ordinary Shares, at the convertion may three at the opinion of the holder of the Class II. Each Class II may be converted into Ordinary Shares, at the convertion may three at the opinion of the holder of the Class II. of (i) I (Deck day prior to the exprisy of 20 (Twony) years from the date of alternative, or (ii) in connection with a Limital prior to the filing of a prospective by the Changaray with the component mathematy or such from the date of alternative earnesed under senticable Lows.

(in) In the create of the legaciators of the company, total precised from the wall Equivalent, dual to distributed to the belief in the remove provided in Assistant of Accordance in the Company and Standardson, Agree 12. 2019 and the other doods entered into

(v) The Company will trust ordinary where pursuant is the intervences of any CCCPS, shall be that receiver, obserted by medicallying the total standard of Class II CCCPS held by the religion to adjustment and forth herein), at the time in office its such Class II CCCPS. No footional above shall be usual upon uneventual of the Class II CCCPS, and the number of Ordinary Shares to be leaved that he received to the

Equity shares of \$ 1 and filely paid			hi March 2	NI P	31.50	rch 2010
Name of Shareholder		No.		% of Holding	Nu.	% of Holding
Life Lifer (Indus) Limited			164,455	44.70%	164,491	48.70
Mr. Doepader Great, Dorman			61,245	18.34%	61,245	18.14%
Fundaday Employees ESOP Trust			41,766	12.37%	41,786	12.57%
Alique Sinuspore Holding Pie Lell			32,629	5.86%	12,625	5,06%
Instruments entirely equity in meters						
CCCPS of T10 each fully paid- Class A			51 March I	120	31.56	mth 2819
Name of Starobalder		744	21 31010	% of Holding	No.	% of Handley
		1041	26,225	26.94%	21.225	26.94%
1 (Go todge (Andar) Limnort SC, 1 Grounds Innocuments II			57,566	73.08%	37,366	13.00%
CCCPS of the each fully paid- Class 8			Ji March I		31 Ma	rek 3814
Name of Sharshelder			To Memory	The state of the s		1
Name of Marithmeter		No.		% of Holding	No.	% of Helding 25,00%
Seguna Capital India Growth Investment Hinkling I			4,599	25.00%	12,297	25.00%
WY Investment Mauricus Limited			11,257	75,00%	12.297	13.00%
CCCPS of 616 each fully paid- Class C			31 March 2	414	31.56	nch 3019
Name of Shareholder		Na	20 resident	% of Holding	No.	% of Holding
Separat Capital India County Invasioners Holding 1			9,291	58.90%	9,291	68,00%
VY Invarious Neurosa Limited			3,836	28 90%	3,826	29,00%
CCC15 of 610 each fully paid-Class D			M March 2	×12	11.54	rch 3019
Name of Shareholder		No.	24 leasing 5	% of Holding	No.	% of Holding
VY Investments Mastri to Lamassi			3,732	30,14%	3,732	20.14%
Duncant Interferon (Meanters) Fir LAI.			22,728	79.96%	22,726	79,00%
CCPS of the sack fully polid-Class II.			31 March 2	019	21 M	rels 1819
Name of Biocrificidor		No.	-10-10-	N of Holding	Ne	% of Heating
SCI Goneth Innestments III		3	65,634,634	12.89%	195.654,634	52.89%
SCI Consen investment is tale fings (tedas Lumino)			42,186,275	18.50%	1+2,866,275	19:30%
VY In-moreon Meaning Limited	-		98,401,977	16.81%	(68,607,977	12.51% 12.30%
To the State of Land Committee of the State of S	Se Acc		89,499,610	12.30%	\$8,699,608	12.30%

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Name of Provincials	मध्यस		Na.	in 1964 'No of Plaining
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W Investor Deposit Listed	Physics 10	70.00% 20.14%	90,564,644	29.10%
Tr. Commence Suppose Land	-15-004	Allen	AD	1802
CCC. 15 at 76.764 code felty path. Close til	II diese	_	11.25	-
Same of Standards	- 11 max	N. of Bridge	Na.	% of participations
National Visit Services 49 Cent.	8,947	7E\$19+	Ç ji y	36.3 (%
Superpart Capital Tradic Section 111	1,154	ph. 70%	LIM	IP.78%
Storm Vertigen and St. (Managed)	1,160	■ 4 %	LIM	II MX
Elara: Yorana isatrificial II	943	4 899	MI.	139%
COCTS of TL/TH park tilly park Chee II				
Name of Pinner Indian	31 Mbrill		JIME	
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Name of Standarder	3 i Sherch No.	No. of Marketing	ML	
Amila Sanger Holling his Lad	76384	67/97%	985	270
Glade March Forman Scotter SWELP	13.000	11 16%	14,400	42 94%
Dairray India SE	16,085	15.46%	16,000	114%
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Name of Shareholder	36 EGundi		Jb Men	a 1947 M. J. Makkey
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20. Revende Smar operations	31 March 2020 (2 Ma.)	34 March 2019 (E Mr.)
Sale of europes	21,324_56	11.346.64
Royalty income	175.53	119.24
Other operating revenue		
Income from provision of plantoms and Soud delivery services	2,063.49 23,363.49	162.86 11,638.74

Timing of rendering of revolves

Magth 31, 1920				
	Rysykha from Services	Royelty	Chite	Tatel
	_	i h spiesti d		
Services rendered at a point in time	16,562.39	175.53	2,063.40	19,201.32
Services rendered over once	4,162,17	-	-	4,162.17
Total Revenue from Contract with consumers		115-53	2,463.40	23,343.49

	Mar	ch 31, 2019		
	Revenue from Services	Repairs	Others	Total
		Income		
Services readough at a point in time	8,595.59	Lt9.24	162.86	2,877.69
Services condered over time	2,7\$1.05		,	2,751.05
Total Revenue from Contract with costs (pro-	(1,346.64)	139.24	162,86	13.638,74

Contract Balances

The following table provides information about receivables, commets exects, and contract limitables from contracts with customers.

Particulare	31 March 2020	31 March 2019
Trade Receivables (Unconditional right to consideration)	1.327.16	626.11
Common assets (Refer note 1 below)		0.49
Corumes tinhaloies (Refer note 2 below)	1,397.83	2,235.56

Notes:

- 1. The ensured assets primarily relate to the Company's rights to consideration for work completed but not billed at the reparang date. The contract onsets are transferred to the receivables when the rights become unconditional.
- 2. Contract liability relates to payments received in advance of performance and deferred sales revenue against which appears have been received from customer to a services, are yet to be rendered on the reporting data either in field or in parts. Common liabilities are recognized overly over the period of servere, being performance obligation of the Company.

The allowance for doubtful accounts as of March 31, 2020 and March 31, 3009 and changes in the allowance for doubtful accounts during the financial year, were as follows:

Particulars	31 March 2020	31 March 2019
Opening Balance	130.79	73.13
Add: Bad Debt expanses	207.05	77.18
Less: write offic, not of recoveries	(55.33)	(19.52)
Cleaning Belonds	282.52	130.79

Contract Unhibites contract of deferred revenues, which at recorded when the company has received consideration as advance of transferring the performance obligations under the commerce to the customer.

Changet in deferred revenue during the years ended March 31, 2020 and March 31, 2019 were as follows

Particulare	31 March 2010	31 March 2019
Opening Balance	1,220.41	241.76
A&A: Revenue dell'erred	659.91	1,250.41
Lens: Reverne necognized	(701.59).	(235.59)
Less: Cumulative cratch-up adjectments to revenue due to a commet modification or foreign		•
exchange difficuence	(44.10)	(6.17)
Clasing Balance	1,224,35	1,240(

The following stable shows the estimated revenue from deferred revenue societies in our commet liability between expected to be recognized in future protect:

Particulars
To be recognised wishin one year
To be recognised in more than one year
Ciorina Balance



31 March 2020	
257.32	
967.31	
1,224.61	_

32 March 2019
439.60
790.81
1,239,41

· · · · · · · · · · · · · · · · · ·	31 March 2020	31 March 2019
L. Other intents	(8 Ma.)	
luborest Income on		
-Basil deposits	36.95	117.91
-hacome sax refund	3.89	
-Others	726.60	16.31
Not gain on safe of parteral investments	773.71	34600
Coin on sale of Non corrent nyestness	•	47,34
Fair value (loss)/gain on levestment at fair sales through profit and loss	(260.66)	208.00
Liebilities written back	285.11	1.81
Except provision written back		3.58
Profit on sale of property, plant and equipment (Net)	0.76	0.45
Income from cross charge to affillates	153.96	94.16
Others	על פתו	92.31
	1,479.13	921.0
	31 March 2610	31 March 2019
2. Енграфия валь (на епредня	(E Nm.)	<u>(₹ Ma.)</u>
Salaries, wages and beaut	4.913.97	3,493,41
Concribution to provident fund and other funds."	39.48	81.93
Share Based Payment Expense [Refer Note 10]	964.9#	919.46
Oraquity expenses (Aefer Note - 29)	41.87	36.99
Staff welfare expenses	199.60	140.75
	6.210.10	4,672.52
Defined contribution plan		
	31 March 2020	31 March 2419
3. Finance costs	(R.Ma.)	(7 Mh.)
Laterest		
- Blank Charges	6.41	10.34
Others		
-Payment General Charges	659.07	\$73.67
-Culter Changes	0.59	L.J.
Interest on lease inshifting (Refer Note 31)	104.26	
	770.33	585.45
	31 March 2020	31 March 1019
4. Depresiation and americation expense	(# Mm.)	(E.M.)
P. Pallet Marie and September Calabrida.	Ta meet	16.9182)
Deprectation of property, plant and equipment	201.16	99.40
Amortization of intemptite assets	191.30	132.52
Depreciation of Right-of-use assett (Refer Nove 31)	231.92	-
enfant months of tolking and a state of the same and	733.98	231.93

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Basic and diluted loss per share

	31 March 2020	31 March 20
5. Other Expenses	(₹ Mn.)	(₹ Mn
	52.86	26
Power & fuel		344
Rent	311.68	22
Rates and taxes	31.08	73
Repairs and maintenance	128.93	12,182
Advertisement and sales promotion	13,266.87	391
Travelling and conveyance	307.39	550
Server and communication cost	1,037.38	501
IT Support Services	981.62	72
Recruitment cost	19.57	74
Insurance	188.83	7
Commission and brokerage	23.46	i
Printing and stationary	4.23	43
Security expense	124.32	563
Legal and professional fee	710.06	(0.
Fees and subscriptions	0.13	10
Payment to auditors (refer detail below)	13:44	
Bad debts written off 111.39		20.15
Less: Bad Debts against opening provision (55.33)	56.05	(19.52)
Postage and Courier Cost.	20.46	12
Provision for doubtful debts and advances	336.53	87
Outsourced support cost	20,928.89	13,295
Foreign exchange loss (not)	6.23	
Miscellaneous expenses	11.16	91
	38,561.18	28,340
_	31 March 2020	31 March 2
A. Payment to auditor	(₹ Mn.)	(₹ M
As audifor	8.81	
- Audit fee		
- Limited review	4.10	
In other capacity	0.70	
- Other services	0.28	
Reinbursement of expenses —	0.25	
-	13.44	_
	31 March 2020	31 March 2
26. Exceptional items	(₹ Mn.)	(₹.M
		8,88
Income on assignment of Contracts (Refer Note 43)		2,21
Fair Value of deferred consideration on assignment of Contracts (Refer Note 43)	(359.39)	1,21
Fair Value gain/(loss) of contingem consideration on assignment of Contracts Interest Income on Fair Value of deferred consideration on assignment of Contracts (Refer Note	(337.33)	1
43) Less: Provision for diminution in value of investments in subsidiary & Associate companies (net)	(2,732.39)	(449
	(3,091.73)	11,88
27. Earning per Equity Share		I de la lacación
Basic EPS amounts are calculated by dividing the loss for the year attributable to equity holders of the during the year.	Company by the weighted	sverage number or equity shares outson
The following reflects the income and share data used in the basic and diluted EPS computations.		
The state of the s	31 March 2020	31 March
	(₹ Mn.)	(3)
and the American Street Control of the Control of t	(24,511.77)	(9,40-
Loss attributable to equity holders of the company	337,694	337
Weighted average number of equity shares in calculating basic and diluted EPS		0
Basic and diluted loss per share	(0.07)	(

There are potential equity shares as on 31 March 2019 and 31 March 2020 in the form of CCCPS and Stock Options issued. As these are antidibutive, they are ignored in the calculation of diluted earnings per share and accordingly the diluted earnings per share is the same as basic earnings per share.

28 Significant accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, easets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future

In the process of applying the accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of eausing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about fature developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Share-based payments

Employees (including senior executives) of the company receive remaneration in the form of share based payment transactions, whereby employees render services as consideration for equity instruments (equity-settled transactions). In accordance with the Ind AS 102 Share Based Payments, the cost of equity-settled transactions is measured using the fair value method. The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expend and the company's best estimate of the number of equity instruments that will ultimately vest. The expense or credit recognized in the statement of profit and less for a period represents the movement in cumulative expense recognized as at the beginning and end of that period and is recognized in employee benefits expense.

Defined benefit plans (gratuity benefits)

The cost of the defined benefit gratury plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated, the management considers the interest rates of government bonds in currencies consistent with the currencies of the past-employment benefit obligation.

The mortality rate is based on publicly available mortality table. The mortality table tend to change only at interval in response to demographic changes. Future salary increases and gratuity increases are based on expected future inflation rates.

Further details about gratuity obligations are given in note 29.

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet connot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

Incentives

As disclosed in Note 2.3, the Company provides incentives to its transacting users in various forms including credits and direct payment discounts to promote traffic on its site. All incentives given to the osers where the Company is responsible for delivery are recorded as a reduction of revenue to the extent of the revenue earned from that user on a transaction by transaction basis. The amount of incentive in excess of the revenue earned from the transacting users is recorded as advertisement and sales promotion expose. In other cases, where Company is not responsible for delivery, management is required to determine whether the incentives are in substance a payment on behalf of the restaurant merchants and should therefore be recorded as a reduction of revenue or advertisement and sales promotion exposes. Some of the factors considered in management's evaluation of such incentives being payments on behalf of restaurant merchants include whether the incentives are given at the Company's discretion, contractual agreements with the restaurant merchants, business strategy and objectives and design of the incentive program(s), etc.

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30 Share-based payments

General Employee Share-option Plan (GESP): Employee Stock Option Plan -ESOP-2014

The Company instituted the Employee Stock Option Plan(s) to grant equity based incentives to eligible employees of Company and its subsidiaries. The ESOP plan-FOODIEBAY Employee Stock Option Plan 2014 ("The Scheme") has been approved by the Board of Directors of the Company at their meeting held on 22 April 2014 (further amended at their meeting held on 30 March 2017) and by the shareholders of the Company by way of special resolution passed at their Annual General Meeting held on June 27, 2014 (further amended at their meeting held on 31 March 2017) for grant aggregating 27,089 options of the Company. The Scheme covers grant of options to the specified permanent employees of the Company and its subsidiaries including any Director whether whole-time or otherwise but excluding the Independent Director and promoter of the Company. The Company further granted 5,364 options under the ESOP scheme at the extra ordinary general meeting held on September 07, 2015 and 9,313 options under the ESOP scheme at the extra ordinary general meeting held on March 04, 2016.

The Zomato Employee Stock Option Plan 2018 ("The 2018 Scheme") has been approved by the Board of Directors of the Company at their meeting held on 20 July 2018 and by the shareholders of the Company by way of ordinary resolution passed at their Extraordinary General Meeting held on October 22, 2018 for granting aggregate 30,150 options, The Scheme covers grant of options to the specified permanent employees of the Company including any Director whether whole-time or otherwise but excluding the promoters. Independent Director and directors who either himself or through his relative or through any hody corporate, directly or indirectly holds more than 10% of the outstanding equity shares of the Company and employees and directors of Subsidiary and Holding Company of the Company.

The options granted under the Scheme shall vest not less than one year and not more than 5 years from the date of grant of such Options. Option can be exercised at the time of liquidity event or upto 3 years from the date of ceasing of employment or upto 9 years from the date of vesting, whichever is applicable as per the provision outlined in the Scheme and the equity shares arising on exercise of such options shall not be subject to any lock-in period.

The options granted under the 2018 Scheme would vest within the minimum period of one (1) year and maximum period of ten (10) years from the date of grant of such Options. Option can be exercised at the time of liquidity event as per the provision outlined in the 2018 Scheme and the equity shares arising on exercise of such options shall not be subject to any lock-in period.

Movements during the year

The following table illustrates the number and weighted average exercise prices (WAEP) of, and movements in, share options during the year:

	31 March 2020 Number	31 March 2020 WAEP	31 March 2019 Number	31 March 2019 WAEP
Outstanding at 1 April	\$2.211	ENR 6186	26,866	INR 13217
Granted during the year	16,122	INR 1	28,754	INR I
Forfened during the year	+		4	7
Exercised during the year				
Expired during the year	9,444	INR 1	3,409	INR 9722.14
Outstanding at 31 March	58,888	INR 5485	52,211	INR 6186
Exercisable at 31 March	27,496	INR 11716.58	18,511	INR 14958.81

The weighted average remaining contractual life for the share options outstanding as at 31 March 2020 was 7.45 years (31 March 2019: 7.98 years).

The weighted average fair value of options granted during the year was INR 144,864 (31 March 2019: INR 101,287).

The range of exercise prices for options outstanding at the end of the year was INR 1 to INR 142,585 (31 March 2019; INR 1 to INR 142,585).

The following tables list the inputs to the models used for the GESP plans for the years ended 31 March 2020 and 31 March 2019, respectively:

	31 March 2020	31 March 2019
	GESP	GESP
Dividend yield (%)	0.00%	0.00%
Expected volatility (%)	50.00%	50.00%
Risk-free interest rate (%)	5% - 7.1%	6% - 8.2%
Expected life of share options	5 to 6 years	5 to 6 years
Weighted average share price (INR.)	171,270	131,926
Model used	Black Scholes	valuation model

The expected life of the share options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may also not necessarily be the actual outcome.

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35 Commitments and Contingencies

Discharges per IND-45 116:

The Company has adapted hell AS 116 "Leaves" from April 61, 2019, which resolved in shariges in accounting policies in the financial statements.

Effective Ages 1, 2619, the Company adopted lad AS 116 "Lenets" and applied the standard to all lenet construct existing on April 1, 2019 using the availabled retraspective method and with the considerate effect of initially applying Execute Agen 1, pain, the Company suppose and Ab 110 "Leases" and appearable summand on an executive reserved on April 1, 2019 using the standard recognised on the date of install adjustment (April 1, 2019). Consequently, the Company recorded the lease function under of the lease payments discounted at the incremental behavioring that and the right to use asset as no carrying consent on if the standard had been applied once the consequence date of the lease, but discounted at the between a source of the date of restal application. Companying as at and the the year ended March 31, 2019 have not been retruspectively adjusted and therefore will continue to be reported under the accounting policies included at part of our financial statements for the year ended March 31, 2019.

stors, the adoption of the new manufact constraint in recognition of Right of Use zoiet of Rs. 1,144.94 Min and a lease hability of Ra. 1,144.94 Min. The effect of this objection is insignate and on the loss for the year and loss per above. Ind AS 116 has paralled to an increase in each inferior from operating acceptant and an increase in cush and from from financing activities on accrease of feate payments.

The following is the summary of practical expedients elected on initial application:

I. Applying a single discount rate to a portfolio of leases with reasonably similar characteristics.

- 2. Applied the extrapsion we recognize right of one more and hithdraw for leases with less than 12 months of lease term on the date of initial application.
- 3. Excluded the minal thoses come from the measurement of the right-of-use asset at the date of minal applications
- 4. The Company has also elected not to resource whether a contract is, or contains a least at the date of initial application. Instead, for contacts proceed into before the transition flow the Company relied on its anocument made applying led AS 17 and Appendix C to led AS 17. Determining whether an Arrangement contains a Laste.

The weighted average incremental borrowing rate applied to lost ellebilities as at April 1, 2019 is 11%.

Copering below: Additions Deficience Deficie	31 March 3838
Additions Defections Dependence expenses Bulance as at year and See on helms and the carrying amounts of lease (inhelities and the enventores during the posted)	it Me.
Additions Defending Depending exposes Balance as at year and See one halons and the carrying amounts of lease (intrinses and the environment during the period)	1,040,94
Depositions expense Galance at at year end: See my below and the carrying amounts of lease bidelines and the enverteent during the period:	49.13
Depreciation expones Bullance as at year end: See my halow and the carrying amounts of lease behaling and the enverteent during the period.	(334,45)
Set any hubon and the carrying devotes of lastic lightlinies and the elementaria during the postal.	(238.92)
See one halons are the carrying amounts of tenne (inhelities and the environment during the period)	610,70
Particulars	31 March 2020
	(t Mad
Opening balance	1,144.94
Capital States	49.13
Decisions concludes \$ 22.07 Ms writers back)	(356.50)
Accretion of merrins	104.26
	(275.75)
Payments Balance as at year and	600,68
The following is the breaking of current and non-current lesse furnishes as of Morch 31, 3020	
Fartisian	34 March 2020
(I make)	(£ 3fa.)
Current kape sabilikini:	122.15
Nan-current losse liabilities	543.93
Total	6638
The table below provides details regarding the communical managing of loose habilities as of March 31, 2020 on an article method busing	
Particulars	31 March 2020
	(T Ma.)
Late than one year	184.56
One as five scate	534.20
More than five years	149.26
Total	\$39.39
The following are the presume recognised in Profit or Loss:	11.00
Particulary	31 March 3929
	of Maj
Depreciation express of right of use meets	238.92
harvest expense on lease fashibles	194.26
Leave failably written back	(22.07)
Total annual recognised in Profit or Lint	321.11

The Company had been carliered for leaves of \$1, \$75.75 Min or 31 March 3020 (1)

The Company does not fine a significant liquidity risk with regard to as icase liabilities as the current assets are sufficient to recorde obligations related to lease liabilities as and when they fall that Record expense recorded for ehers-serve leaves was Re. 511.66 Nin for the year ended March 31,3120.

The aggregate depreciation on ROU assets has been included under depreciation and analysis and appears in the Suriement of Frolks and Lose.



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	(mark) (mil) (mil)
ture.	\$1,372.5m 31.579.1m -

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Financial the management

Present this ferrors
The Company's and also expend it to a reserve of fearer's risks market min, useds may and liquid to the Company's ferror in the Enterior the expenditurability of fearer's and used to manufact patients Company's exposure in small risk in influenced training by the administration of Each company.

Market rain is the righ the the first rains of falses such Berns of a Proposition receives with flusters because of changes in market price. Market risk comprises these report and the receivers of the long of an experiment of the company of the c

because we pad to the risk that the falls rather of financial transmission will be about the control of the con

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The latine signature surjects foreign narrows risk from Chances are no	rents or of 31 March 2006					(2.5	Mar I
Particulars	150	ALD:	4CD	ZAR	Quit	Diber narrante.	Yest
Cash and cash operations			417.62	0.74		5.84	194.5
Tradi rice nation	40.91	798	No. 104		1.37	10:44	771.9
Office financials assets including bases		100	104.94				104.9
Took seables			(23.46	0.94		1.3	123.46
Net award ((Madellines)	46.81	7.96	2.121.26	1.00	0.27	3430	1,194.6

The following table and the founds convey risk from Promotion are	WHILE BOARD TO BE SHOW					- 18.	Uni
Participa	tun	AFF	AFD	XAR .	- quin	Other community	Tiest
Coals and each representations			1,60.99	9.61	-	5.34	1,012,79
Timic expression	20.29	721	344.11		1.11	19.49	192.38
Other Swarcish marries including bases:			3,414.34			-	5,416.34
Treds peoples		2	311.34	100		2.09	211.60
Net mark (dishibition)	29.29	721	5,965.94	***	1.01	14.36	5,198.00

Code red refer to the set of detect on as thingston by the consequency randing is a basical box. The consequency as the code risk at the reporting day a personally from your recommendant amountment of 1,201 is the set of North 11, 200 and North 1

\$1.3 Financial risk management absorbers and publish sweet \$1.

Continued reposure

The company has missibilitied on allowance for impartment that operation in expectation of expected credit loss for hade soon at major and other controllers. The companyons was a simplified approach for the preparation of expected credit loss for hade soon in the controllers and the controllers are controllers and companyon

(home) expanditive for liquidity can energy-more recovered behalf the madelished or appropriat liquidity can energy-more for the company to their company to their energy-more of the Company to their engages of the company to the co

far of Polarick 317, 2000; and Polarick 51, 2019; the recogniting comprehensive between week 9.6 50 No. and 3 47.46 May respectively

The sales below provides similar regarding the constant of neurons of significant formula fundament of March 31, 2019.

Personer	Last (Spe.) year	-tol.gove	24 years	4.Tyran	Total
Trade provides	2,0146			-	2.662.68
Other Segurial Imbilities	25,914	15,799.57	2		14,789,50

The table below provided deliate regarding the communal maneries of equilibrate Sciencial Statelines in of March 20, 2019.

				(R Ms)	
Paracolari	live than 1 year	1.2 years	24 Selen	4-1 year	Total
Tirade providina	3,599.46	-	-	-	3,595.46
Other Seasonid Selb-Scien	794.90	-		-	194.80

the the persons of the sempony's support management, capital dictable issued states covered performent above, when profession and other squay courses attributed to the opposite states of the person. The persons of the sample management is a formation of the states above the states of the persons.

The company manages in capital shoulders and makes object counts of changes in concents conditions and the importance of the disposance or adjust the support amount, the company may object the disposance or described as applied to observable or make the contract of the company motion. The company motions file counts received to the property motion of the company motions of the counts and the counts are considered as a contract of the counts of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the counts are considered as a contract of the contract of the counts are contract of the counts are contract or contract of the counts are contract or contract

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34. Segment information

For management purposes, the Company is organised into business units based on its products and services and has three reportable segments, as follows:

Operating segments are defined as components of an emergence for which discrete financial information is available that is evaluated regularly by the chief operating decision maker, in deciding how to allocate assessing performance. The Group's chief operating decision maker is the Chief Executive Officer and Managing Director.

The Group has identified geographical argineres as reportable argineres. The geographical segments comprise:

1) India

2) United Arab Errentes (UAE)

3) Others such as South Africa, Philippines.

Revenue and expenses directly attributable in segments are reported under such reportable segment. All other expenses which are not attributable or allocable to segments have been disclosed as unaffocable expenses.

Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. All other excess and liabilities are disclosed as unafficiable. Summarised segment information for the years ended blanch 31, 2020 and blanch 31, 2029 is as follows:

Year mided 31 Murch 2020						
Particulars	India	UAE	ROW	Total segments	Adjustments and Eliminations	Net Ameunt
Revenue				1475454		25 152 04
External customers	20,815.64	2,312.32	9.	23,182.96	-	23,187.96
Inter-segment	175.53		7.	175.53		175.53
Total revenue	20,991.87	1,311.31	*	25363.49		13,343.49
Income/(Expenses)						735.98
Depreciation and amortisation	134.87	1.11	-	735.98		733.98
Segment loss	(24,918.95)	405.96	1.22	(24,511.77)		(24,511.27)
Total assets	27,912:75	1,011.14	7.00	29,250.89	+	29,750.89
Total liabilities	20,361,41	851.00	40.00	21,212.48	+:	21,212.48
Other disclasures						
Investments in an associate and a joint venture	1.63		-	1.63		1.63
Capital expenditure	13,928-34	448	-	13,952.82	7	13,932.82
	Year end	led 31 March 2019				

	2 cm; 4m0	INC. DE MERCOL AND CO.				
	India	UAE	ROW	Total regreents	Adjustments and Eliminations	Net Amount
Particulary	180%	97780	AU.T	, mar negative	Landingson	THE AMERICA
Revenue		N. K.		100000		Acres of
External customers	9,966.41	1,543.09		11,509.50	-	11,509.50
Inter-segment	119.24			119.24		119.24
Intal revenue	16,085.65	1,543.89		11,628.34		11,628.74
Income(Expenses) Depreciation and americation	228.28	3.71	- 4	231.92	-	231.92
iegnest lou	(21,784.85)	12,380.23	(0.05)	(9.404.67)		(9,404.67)
Total assets	30,302.69	4,583.09	5.31	31,592.09	41	14,892.09
Fund Exhibition	5,342.33	1.424.28	1.01	6,767.64		6,787.64
Other disclosures						
Investments it an associate and a joint vottore	1,63	5.7		1.63		1.63
Capital espenditure	400.52	2.07		402.59		402.59

Inter-segment or service are elemented upon control dation and reflected in the "adjustment and elementaria" column. All other adjustments and elementarias are part of detailed reconciliations presented for the helms.

Adjustments and eliminations

Finance income and costs, and fair value gains and losses on financial assets are not allocated to individual organism as, the underlying instruments are managed on a group basis.

the underlying incomments are managed on a group busis.

Current taxes, deferred taxes and certain financial assess and liabilities are not allocated to those segments to they are also managed on a group busis.

Capital expenditure consists of additions of property, plant and equipment, intergible sasets and investment properties including assets from the acquisition of cabaidlaries.

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Zecasto Private Limited (formerly known as Zemato Media Private Limited) Notes to standaloos financial statements for the year seded 31 March 2028 CIN: U93030D0,2010PTC198141

34. Segment information (courd.)

	31 March 2020	31 March 2019
Segment less	(24,511,37)	(9,404.67)
Inter-agreen sales (climination)	(44)11211	Distance
Loss before tax and discominued operations.	(34,311,37)	(5,464,67)
- Control of the Cont		
Reconciliation of assets	31 March 2020	31 March 2015
Segment operating stacts.	11,518.97	28,968.76
Adjustments and Eliminations		
Leans (Note 10)	310.17	41.61
Total current ensets	11,819.14	29,814.37
Reconciliation of liabilities	31 March 2020	31 March 2019
Segment operating liabilities	21,212.48	6,767.64
Adjustments and Eleminations		
Total Babilities	21,212.48	6,767,64
Revenue from external customers	38 March 2028	31 March 2019
India	20.991.17	10.085.65
Outside India	2,372.32	1,543.09
Adjustments and Eliminations		
Total revenue per statement of geoffs or loss	13,363.49	11,629.74
Non-current operating assets:	31 March 2020	31 March 2019
nás	17,904.90	1,333.94
Dutwide India	16.55	4,547,78
Fotal	17,921,75	5,881.72

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Information about major customers: No single customer opposees 10% or more of the Group's total revenue for the year ended March 2020 and March 2019.



35. Buriness combination

Acquisition during the year ended 31 March 2028

L. Acquisition of Uber Ests Assets

The Company entered into an agreement dated January 21, 2000 to purchase "ther Ests Asset" in India, which is the coor asset for Uner Ests Business' alongwish Non-Company and Board License arrangement, for India from Unit India Systems Private Limited ("URSPL"), for a consideration payable through assumes of the Company's Series Non-Voting 0 (000000) (PEC Class 1-2 CCCPS amounting to 24R 13,799.52 Ma. The management has uncessed and accounted for this transaction as business combination based on the followings

- Uter Eats Assets required can be stangested with Company's available lapatoprocesses i.e. tech platform, salesforce etc. to generate outputs in the form of Food Delivery Goden
 - USPE, was desirate of esting the India market for food delivery services and through this transaction has cented the business for the next 3 years.

Americ acquired and liabilities accurred

The fair values of the identifiable assets of EBSPL as at the date of acquirence (2) January 2000) were:

	Balances recognited on acquisition
Identifiable actuates at fair value	(* Me.)
Brief Licence	1.254.37
Non Company Obligations	1,354,24
Chilly 16(5) 16(5) 16(5)	11,176.71
Goodwill (Uber Bats Assets)	13,759.52
Total Purchase consideration	
Purchase consideration	(₹ Ma.)
Shares to be issued, at fair value	AR7.58
Share premium	13,071.98
Cash Consideration poid	0.15
Total Purchase consideration	13,759.52
COME I WILLDAM LOUISING STREET	

The User Cata Assets valued and invoiced at \$11,170.7] Ma comprise of mesons stores such as User Face Data, Liber Eats Contracts and the Transition services provided by URSPL. The rights, this and interest in the Utter East Assets were transferred to the Company on the closing date as per the agreement. Since these assets are composite, they could not be identified and recognised distinctly and thus have been occuprised in the accounts as goodwill.

Applicate of each flows on acquisition:

Assembled at a part that the first of the fi	
Transaction courts of the acquisition (see haded in each flows from operating noticines)	4.4
Net cash paid to acquire the business (included in cash flows from investing activities)	0.15
	0.15
Not each flow on acquisition	

The Company has sussed 35,375 no of CCCPS which has been classified as financial liability (Refer acco 14(1) and 18) and paid each of # 0.15 Mn as consideration for the ocquisition of business. The fair value of the stores is calculated with reference to the solution of the shares of UISPL at the date of acquisment, which was INR 180.153 each. The fair value of the share consideration gives a dicrefore INK 13,759-37 Ms.

All other disclosures as required under IND AS 183 are impracticable as:

i) there were no consingent consideration arrangements entered into with the acquires,

ii) no correspont labilities have been recognised,

(all) there are no such unbracement for are recognized separately from the acquisition of assets and assumption of liabilities in the business combinations,

(hi) the above business combination is not a hargain-purchase

(v) the above basiness combination is not achieved in stoges.

lusiness Tramfer Agreement with Carthern Technologies Private Limited

In the current year, business transfer agreement has been encoused un August 16, 2019 ("the HTA") between Zomato Private Limited ("ZPL") and Carthero Technologies Private Limited ("CTPL"), pursuant to provisions of the Companies Act., 2013 ("the Act") and raint formed thereunder.

CTPL agreed to sell, transfer, convey and deliver to ZPL, the Delivery Basiness (as defined hereicoffer) as a going contem on a sharp sale basis (as defined in Section 2)42C) of the facouse Tax Act, 1961) for a tump sam consideration of EVR 10 Ms. without values being ossigned to individual axiom and labilities. The corrying value of the axiots and labilities transferred by CTPL to ZPL stood at INR 14,323.69 Ma).

The assets comprised of same like investment, PPC, intample assets and other current assets; and tabilities committed of current liabilities. The BTA was approved by respective board of directors of both the companies. The BTA became effective from August 16, 2019.

"Delivery Business" includes business of providing dood delivery services through the help of recessingly pluriform and related assets and liabilities.

Accounting treatment:

The business transfer has been accounted for under the 'pooling of interest method' as prescribed in Appendix C Init AS 103 and other accounting pronouncements issued by ICAL, basis which

- 1. The assets and habilities of CTPL were reflected at their corrying sensors. There were no adjustments made to reflect foir values, or recognise say new assets or fabilities.
- 2. The carrying value of the assets appearing to the consultance financial statements of ZPL i.e. Goodwill, Brief and Technology Platform has been recorded at their carrying amounts. (Refer Nov. 4)
- The balance of consideration paid over the net assets acquired has been recorded as Business Transfer Adjustment Reserve. (Refer Note 15(a)):
 The Financial statements have been restated as if the business combeation had occurred from the beginning of the preceding period.



36 Details of dues to micro and small as defined under MSSAED Act 2006

	The principal arrows and the inscreed that foreign screening copied to any supplier as as the end of each accounting year (A-H+T). Principal arrows due to micro and small empression.	36 March 2020 (7 Min.)	34 March 2019 (2 Ma.)
2		247	12.70
,,	Instruct dae on above	1.17	
	The amount of interest paid by the buyer in service of section 16 of the MSMED Air 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each economing year.	Q es	
c	The amount of energy due and payable for the period of dalay in under grayment which have been paid but beyond the appointed day during the year! But without adding the interest apeciated which the MSAUPD Act 2006.	229	
	The amount of interest accraced and remaining uspaid at the cod of each accounting pee. The amount of further interest eventualing the and payents even to the necessarian years, and such date when the interest date as above are actually point to the small enterprise for the purpose of distributions as a deductable expenditure under notice 25 of the MASARTD Act these.	230	
	MSMED Au 2006.		

Dust to Micro and Small Enterprises have been determined to the eatest such parties have been destanded in thebase of information collected by the Management.

For the year orded March 31, 2019, the Company had not received any attention from any of its copyliers regarding their class under the Micro and Small Enterprises Development Act, 1966 and future dischauses, if any, relating to
amounts sequid at the provious year end stong with interest said payable as required under the said Act taxs not been given.

37 Unhedged Surviga currency expenses

The Company duct was use domestive financial instruments such as forward exchange contracts or opioist to hedge as make associated with foreign currency fluctuations or for and any operations purpose.

The autous of feetign partency exposure not hedged by derivative enteranges or urberwise is as under-

	31 March 2020	-31 Starch 2019
	(R May	(f Ma.)
rode receivable	100 0 100 00 00 00 00 00 00 00 00 00 00	- LANGE CONTRACT US
	AED-0.22 @ 20:34 (Ka4.41 Ma)	AED 109 (c (8.87 (8x 51.36 Mn.)
	AED: 36.78 (ic 20.34 (Ra.544 8) May	AED 11 38 @ 18.87 (85.214.69 Mp)
	PUTP 2:88 (6: L 47 (Ru 4:25 Ma)	PRIS 1.73 (\$ 1.31 (Wa 2.28 Mo))
	Eur 6 (8 82 2) (Rs 4 27 Mp)	Eur 0.01: gi 77 76 (Ra-0.41 Mail
	NZD 0.07 (6 44 64 (Rs 3.23 Ma)	NZD 4.04 (R 47 18 (Rs 1.54 Mg)
	read to the read of the second	195 92 08 19 19 19 19 19
	USD 0.05 @ 74.74 (Re-3.13 Me)	USD 0.04 (a. 49.32 (Rs. 2.5) May
	A110 0.17 (c) 45.89 (fts. 7.98 Mm)	AUD 0.15 (2 49.20 (Rt 7.27 Ma)
	ESE 3129/86 (§ 0.65 (Ra 14.30 Mar)	E3E 475 (9 @ 0.00 (RcT.30 Me)
	YAR WEL 4 3 735 (Na. 0 Ma)	QAR BOT IN TWO LESS S. ID Med
	QAR 9 (d. 21.29 (R) 0.95 Max	AED 3 77 (c) 18 87 (Ru.71.11 Ma)
	AED 5.19 (c 30.34 (Rs.64.93 Miss	DAR \$100 (6: 19.04 (Rull 2) May
	QAR OUT of 36 36 (Rad 36 Ma)	USD 0.26 % 69.32 (Ra 17.69 Mag)
	USD-6.52 (6. 74 74 (8s. 18 61 Mb)	
	Eur 8106 (4 82 21 (Rs. 4 81 Met	Eur 8.05 (6: 77.76 (Rs 4.1) Med
	TRY 0.07 or 11.34 (Na. 9.34 Med	THY D (E. 12.18 (9 s # ## Mis)
all address to the same of		
nh and cash equivalence	ZAR 825 (E. 4.17 (Rud 96 Med	ZAK 0.13 (8.478 (84 861 860)
	AED 0.61 (6) 20 34 (Ra 12.39 Mis)	AED 7.28 (IC 18.87 (Bu 136 90 Mes)
	AED 22-87 @ 20:34 (Rs. 485-27 Ma)	
	PBF 3.97 @ 1.47 (Ru. 2.84 Mrs)	AED 46.37 (E) 18.87 (Rx 875.65 Me)
	ton varie rankers and	Polit 3.97 (\$ 1.3) (\$a.2.21 Ma)
ber Finnerial assets NC	AED 0.04 (E 10.14 (Rs 6.86 Ma))	AED 0.48 @ 1887 (Ra.1.5) Mod
	AED 0.06 @ 20.36 (Rs.) 28 Meb	AED 0.1 @ 18.87 (Ra.1.90 Ma)
estate the sale		
her Financial assets_C	AED 0.11 @ 20,34 (Na 2 15 Mile)	APD 0.15 (2) 18.87 (Ro.2.83 Ma)
	AFD 45.26 of 20.34 (Re.920.68 Me)	AUD 181.78 @ 18.87 (Rx.3H30.07 My
result Tell assets (Net)	PHP 0.14 @ 1.47 (0.42) Meg-	PHP 0.14 (6 1.31 (R.D.18 Me)
her Current Assets	ZAR 0 (\$\display 4.17 (Re-0.00 Ma)	4.4.00.000.000.000.000
New Contests wasces		ZAR 8,06 (8 4.79 (8 x 8.16 May)
	AED 9.14 (6: 20.34 (Ru.2.95 Mm)	AED 0.2 @ 18.87 [Ra.J.78 Me]
	AED 0.48 (8:20.34 (Rs.13.34 Ms)	AED 1.35 dr 18.87 (Rs.25 49 Mm)
relations NC	AED 0.37 St 20.34 (8s.7.56 Ma)	APPROXICATION AND ADVANCED
	AED 0.69 to 20.34 (Ru.14.07 Me)	AED 0.26 (c) 18.87 (Ra-4.84 Mill)
	WED-000 III 27734 [HE14/10 MIN]	AED 0.57 (c) 18.67 (Rs.) 6,12 Mm)
retires C	AED 0.14 (6) 20.34 (Re.3.19 Ma)	AED 0.08 @ 18.87 (Ro. 1.50 Ma)
7	AED 0.34 @ 20.34 (Ru.A.88 Ma)	AED 0.17-50 18.87 (Ra.3.17 Mo)
and the state of t	4-1-1-1-1-1	The state of the s
her Current Liabilities	With the Control of the Control of	121 July 2017 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	ZAB -0,01 @ 4.17 (Ra0,07 Mo)	ZAR 0.19 (8.47% (8.49 \$1.66c)
	AED 0.73 (£ 20.34 (Rs. 14.88 Ms)	ARD 1.16 @ 18.87 (Rs.31.87 Min)
	APD 40(0) @ 20.34 (% 813.55 Mrg)	AFID 65.64 (E. 18.87 (Ra. 1258.45 Ma)
her Flennetst Babilities NC		
New Francisco Hammer Ort.	ACTOR ESTA GENERAL ARRANGE	
	AED 0.33 @ 30.34 (#s.4.67 Ma)	
er Financial Linkships C		
	AED 1, 24 (E 30.34 (Rs. 4.82 Mo)	
	AED -0-01 62 20.14 (Pa -0.11 Me)	
	The same of said for and last	
	ACT CAN BE A SAME A SAME	- March State of State (Done Landing
rade payables	ZAR 0.01 @ 4.17 (Rs.0.04 Mrs)	ZAR 0.02 66 4.78 (Ruid 09 Min)
ade payables	AED 2.17 @ 20.34 (Rs.3.44 Ma)	AEO 2.02 di 18 87 (Rs. 38 12 Me)



35 Expenditure in Ferriga Currency (Acresal Basis)

	33 March 2026	31 March 3819
Particulars	(t Ma)	(E Min.)
Server and Communication Cost	365.70	221.05
Transfing Expenses	16.28	16.01
Legal and Professional For	306.97	154.18
Recrustment' Hising Class	8.27	0.64
Audit Fee	0.00	0.24
Priceing & Stationery	0.00	9.32
Miscellanows Expenses	0.59	0.10
Adventuement & Sales Premisture	107.48	779.97
Rano A Tones	2.99	2.86
Reprin & Maintenance	1.22	739.93 2.86 1.56
Power & Facil	0.41	0.52
bourates	0.19	8.25
Bud Dubys Wytom Off	E.73	0.23
Finance Cost	44.16	241.22
Debourced support cast	1,335.43	475.48
Roya	11.75	12.35
Prevision For Doubt Ed Dobn And Advances	(13.63)	.18.54
Salary, wages And Itemas	32615	253.36
Ofen	1.38	9.15
Total	1314.43	3,900.35

Earning in foreign currency (accreal build)

		14 2007
	31 March 2020 (Amount in Rs.)	31 March 2019 (Amount in Ru.)
Revenue from operations	2,511:06	1,581,21
Other Imouse	198,68	168.60
Exercised from	[399.39]	12,329.21
Expert Sale	0.45	0.61
Tetal	7,350.40	14,061.63

Continuous liability not provided for

- 1. As at 31 March 2001 (3) March 2014 & 5 (1) Mind disident in respect of \$1000 % and \$1000 000 (5) compales by curver like cumulative performer than not privided for Rc 7 8 51 Mm.
- 2. There are markerous interpretative source relating to the Segreene Court (SC) judgement on Providers Fund dated 20th Edwards; 2019. The company is already in compliance with said order for the year. However, flore is uncertainty on the determination of the labelity remorphisms; because theoretically there is no limit on how which retrospective it can get, and can begin from the intermentation of operations of the company, will only record a provision, on receiving further clarity on the subject.

3. Claims against the group not acknowledged as debts:
The compliants has commerced an action or respect of use of his organizated work. The estimated pay-out is TNR 2000 Min should the action be successful. A trial date has not yet been set and therefore is in not practicable to some the same the same and approximate that it is not proceed, that the section will succeed. Accordingly, we provide for any habitary has been made in those fauncial.

- As at the year ended on 31 March 2020 and 31 March 2019, the Company is having not deleted as assess principly computing at analysis had Depreciation and carry forward Losses under tax large. However in the absence of examining reviews of forms analysis increase. Defeated his constraint principal or analysis of forms.
- The company has made long term strategy: assuments in certain schedulery companies, which are in that install developing stage of operation and would generate growth and remote over a period of time. These subsidiar extensions have assumed significant expenses for building for brand and market share which have solded to the boson of these carbies. Based on the business employed of those carbies to generate profess and passets suggest. management is of the opinion that considering the center of the animaly and the range of operations of these emission form on indication of diministration in carrying value of the investment and thursday may receive in considering the center of the animaly and the range of operations of these emissions of the center of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and thursday may receive a second of the investment and the investment
- 43 On the March 2009 cagninous date), the Company assigned certain procurant currency pertaining to be delivery between in the United Arab Emission (UAE) in Tabhat Niddle East Network Services Company LLC ("Takenet") for a On In March 2019 degenerate 2010, the Company assignment asso, the Company as a second or security of the Company as a second or security and the Company as a second or security and the Company as a second or second subject to compliance with certain performance conditions. The contengent consideration is few valued as each anniversary and the few value guint/(out) is recorded to the seasoners of profit and has

1. The Company has collected amount of INR 45 to Millian from Oct 2018 as GST-TCS for orders processed on the plantom for the merchants registered under the Compositive achieves, but was unable to deposit due to defect on the "Goods & Service Tax Network" portal. The user was kelped on the GSTN portal through grindows, and would window, but no concludes the provided. Due to non-resolutions, a representation was field by the Company with GST nert of GST and GSTN in Apr 2019 to address the case. This representation was followed up by various disclosures and meetings in person. GSTN is working towards providing a solution and GST-TCS redirected by Council, Commission the Company will be deposited unce sendation made available

2. The Company has deducted an amount of 2NR 0.1.) Me for Professional Tax from the complexes. The Company has been made to deposit the same does registration in manufacture for the same from the same though to their registrations and the Professional Tax indicated will be deposited once the discretization are not received.

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As per our report of even date

For S.A. Buddert & Associate LLP Fore registration symbols: DESPATE FEMORAL Chapters Associates

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S.R. BATLIBOI & ASSOCIATES LLP

Charteres Accountants

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let +91 11 4081 9500

INDEPENDENT AUDITOR'S REPORT

To the Members of Zomato Private Limited (formerly known as Zomato Media Private Limited)

Report on the Audit of the Consolidated and AS Financial Statements

Opinian

We have audited the accompanying consolidated and AS financial statements of Zomato Private Limited hereinafter referred to as "the Holding Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") its joint venture comprising of the consolidated Balance sheet as at March 31 2020, the consolidated Statement of Profit and Loss and the consolidated Cash Flow Statement for the year then ended, and notes to the consolidated Ind AS financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated Ind AS financial statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements and on the other financial information of the subsidiaries, the aforesaid consolidated Ind AS financial statements give the information required by the Companies Act. 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group, its joint venture as at March 31, 2020, their consolidated loss and their consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated and AS financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated and AS financial statements' section of our report. We are independent of the Group and joint venture in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated and AS financial statements.

Emphasis of Matter

We draw attention to Note 49 to the financial statements highlighting the fact that the pandemic COVID-19 would cause various economic and social disruption to the Group impacting receivables including trade receivables, goodwill and intangible assets. The impact may be different from that estimated as at the approval of the financial statement and the Group will continue to closely monitor any material changes to future economic conditions.

Our opinion is not qualified in respect of this matter



S.R. BATLIBOI & ASSOCIATES LLP

Other Information

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's report, but does not include the consolidated (nd AS financial statements and our auditor's report thereon.

Our opinion on the consolidated Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our mudit of the consolidated and AS financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the consolidated and AS financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the Consulidated Ind AS financial statements

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated Ind AS financial statements in terms of the requirements of the Act that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated each flows of the Group including its joint venture in accordance with the accounting principles generally accepted in India, including the Indian Accounting, Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. The respective Board of Directors of the companies included in the Group and of its associates and joint ventures 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 its joint venture 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 consolidated ind AS financial statements 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 Ind AS financial statements by the Board of Directors of the Folding Company, as aforesaid.

In preparing the consolidated Ind AS financial statements, the respective Board of Directors of the Companies included in the Group and of its joint venture are responsible for assessing the ability of the Group and of its joint venture to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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



S.R. BATLIBOI & ASSOCIATES LLP

Auditor's Responsibilities for the Audit of the Consolidated Ind AS financial statements

Our objectives are to obtain reasonable assurance about whether the consulidated Ind AS financial statements 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 Ind AS financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated Ind AS financial statements, 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 on whether the Holding Company has adequate internal
 financial controls with reference to 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 management.
- Conclude on the appropriateness of management'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 and its joint venture to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to our auditor's report to the related disclosures in the consolidated Ind AS financial statements 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 and its joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated Ind AS financial statements, including the disclosures, and whether the consolidated Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its joint venture of which we are the independent auditors and whose financial information we have sudited, to express an opinion on the consolidated and AS financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated Ind AS financial statements of which we are the independent auditors. For the other entitles included in the consolidated and AS financial statements, 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 consolidated the AS financial statements 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.

Other Matter

(a) We did not audit the financial statements and other financial information, in respect of 6 subsidiaries, whose Ind AS financial statements include total assets of Rs 844.50 Mn as at March 31, 2020, and total revenues of Rs 10,320.03 Mn and not cash outflows of Rs 273.39 Mn for the year ended on that date. These financial statement and other financial information have been audited by other auditors, whose financial statements, other financial information and auditor's reports have been furnished to us by the management. Our opinion on the consolidated Ind AS financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-sections (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries, joint ventures and associates, is based solely on the reports of such other auditors.

Certain of these subsidiaries are located outside India whose financial statements and other financial information have been prepared in accurdance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our optnion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

(b) The accompanying consolidated Ind AS financial statements include unaudited Ind AS financial statements and other unaudited financial information in respect of 21 subsidiaries, whose financial statements and other financial information reflect total assets of Rs 1817.57 Mn as at March 31, 2020, and total revenues of Rs 400.19 Mn and not cash inflows of Rs 133.45 Mn for the year ended on that date. These unaudited financial statements and other unaudited financial information have been furnished to us by the management. The consolidated Ind AS financial statements also include the Group's share of not loss of Rs. Nil for the year ended March 31, 2020, as considered in the consolidated Ind AS financial statements, in respect of 1 joint venture, whose financial statements, other unaudited financial information have not been audited and whose unaudited financial statements, other unaudited financial information have been furnished to us by the Management. Our opinion, in so



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far as it relates amounts and disclosures included in respect of these subsidiaries, joint ventures and associates, and our report in terms of sub-sections (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries and joint venture, is based solely on such unaudited financial statement and other unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements and other financial information are not material to the Group.

Our opinion above on the consolidated Ind AS financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements and other financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of subsidiaries and joint venture, as noted in the 'other matter' paragraph we report, to the extent applicable, that:

- (a) We/the other auditors whose report we have relied upon have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated Ind AS financial statements;
- (b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the financial statements have been kept so far as it appears from our examination of those books and reports of the other auditors;
- (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated Ind AS financial statements;
- (d) In our opinion, the aforesaid consolidated Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;
- (e) On the basis of the written representations received from the directors of the Holding Company as on March 31, 2020 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors who are appointed under Section 139 of the Act, of its subsidiary companies, none of the directors of the Group's companies, incorporated in India is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) With respect to the adequacy and the operating effectiveness of the internal financial controls over financial reporting with reference to these consolidated Ind AS financial statements of the Holding Company and its subsidiary companies incorporated in India, refer to our separate Report in "Annexure 1" to this report;



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- (g) The provisions of section 197 read with Schedule V of the Act are not applicable to the Holding Company, its subsidiaries, associates and joint ventures incorporated in India for the year ended March 31, 2020;
- (b) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiaries, as noted in the 'Other matter' paragraph:
 - The Group has disclosed the impact of pending litigations on its financial position in its standalone and AS financial statements - Refer Note 44 to the Consolidated and AS financial statements;
 - The Group and its joint venture did not have any material foreseeable losses in long-term contracts including derivative contracts during the year ended March 31, 2020;
 - iii. There were no amounts which were required to be transferred to the investor Education and Protection Fund by the Holding Company, its subsidiaries and joint venture incorporated in India during the year ended March 31, 2020.

For S.R. Bulliboi & Associates LLP

Chartered Accountants

JCAI Firm Registration Number: 101049W/E300004

per Yogesh Midha

Partner

Membership Number: 094941 UDIN: 20094941 AAAA BS9877 Place of Signature: New Delhi

Date: 18-05-2020



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ANNEXURE 1 TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE CONSOLIDATED FINANCIAL STATEMENTS OF ZOMATO PRIVATE LIMITED (FORMERLY KNOWN AS ZOMATO MEDIA PRIVATE LIMITED)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of Zomato Private Limited as of and for the year ended March 31, 2020, we have audited the internal financial controls over financial reporting of Zomato Private Limited (hereinafter referred to as the "Holding Company") and its' is subsidiary company, which are the companies incorporated in India, as of that date. This report, however, does not include report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Act for the 4 subsidiaries, since in our opinion and according to the information and explanation given to us, the said Report on Internal Financial Controls is not applicable to the aforesaid subsidiary companies basis the exemption available to the companies under MCA notification no. G.S.R. 583(E) dated July 13, 2017 on reporting on internal financial controls over financial reporting.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company, which is the company incorporated in India, is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India, These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the company's internal financial controls over financial reporting with reference to these consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, both, issued by Institute of Chartered Accountants of India, and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting with reference to these consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls over financial reporting with reference to these consolidated financial statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



Chartered Accountants

We believe that the audit evidence we have obtained and the audit evidence obtained by the other auditor in terms of their report referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls over financial reporting with reference to these consolidated financial statements.

Meaning of Internal Financial Controls Over Financial Reporting With Reference to these Consolidated Financial Statements

A company's internal financial control over financial reporting with reference to these consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting with reference to these consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting With Reference to these Consolidated Financial Statements

Because of the inherent limitations of internal financial controls over financial reporting with reference to these consolidated financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting with reference to these consolidated financial statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Holding Company and its' subsidiary company, which are the companies incorporated in India, has, maintained in all material respects, adequate internal financial controls over financial reporting with reference to these consolidated financial statements and such internal financial controls over financial reporting with reference to these consolidated financial statements were operating effectively as at March 31,2020, based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.



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Other Matters

Our report under Section 143(3)(i) of the Act on the adequacy and operating effectiveness of the internal financial controls over financial reporting with reference to these consolidated financial statements of the Holding Company, insofar as it relates to this I subsidiary company, which is the company incorporated in India, is based on the corresponding reports of the auditor of such subsidiary incorporated in India.

For S.R. Batliboi & Associates LLP Chartered Accountants

ICAI Firm Registration Number: 101049W/E300004

per Yogesh Midha

Partner

Membership Number: 94941 UDIN: 20094941AAAABS9877

Place of Signature: New Delhi

Date: 18-5-2020

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668.22	
668.22	397.77
1.65	3.15
	1,884,85
12,092.85	689.21
2,780.34	4.26
7.67	4.45
	100.00
	72.91
104.76	112.39
33.49	19.61
66,973.25	3,384,47
	5.30
37.27	21:31
3,239.21	21,372,54
1,231.17	203.37
1:672.00	2,174.15
1,926.84	262.24
1,311.32	1,593,02
	376.17
£56.86	405.19
2,913.35	
12,828.02	29,948.54
35,641.27	33,153,07
11.30	430
2,524.00	2.437.20
4,571.51	23,852.90
7,097.81	76,999.30
navi at	The Land
(65.00)	(314.17)
7,932,81	18,775.13
	19.4
14,68	13,14
13,729,37	
564.34	
167,07	142.74
257.32 14.762.68	419.60
140,043	352192
10.77	
	24.5
	3,718.75
	500.89
152.88	
92.54	51.17
1,745.64	2,160,59
7,105.79	9,731.40
11,868.46	7,376.88
18,441.37	33,153.81
	92.54 1,744.61 7,105.78 21,868.46

The accompanying notes are an integral part of the consolidated financial statements

As per our seport of even date

For S.R.Butlibel & Associares LLP Firm registration manufact: 101049W / K300004

July riccurs

Parteer Membership No. 179441 Place New Delle

Dute: May 18, 20011

For and on behalf of the Board of

(Director) (DIN-62613593)

Abeli Carpen (Chief Fear bit Officer) PAN No. AHAPCRILLID

Phot: Garigram Date: May 14, 2020

Sandhya Sethia (Company Socretary) (A-29579)

Plate: New Debi Date: May 18, 2020

	Notes	31 March 2020 (₹ Mn.)	31 March 2019 (₹ Mn.)
ncome			
Revenue from operations	22	26,047.37	13,125.86
Other income	23	1,380.02	844,20
Total Income	-	27,427.39	13,970.06
Expenses			
Purchase of Stock In Trade	- 0	4 105 14	187.19
Cost of traded goods sold	24	1,105.18	(21.31)
Changes in inventories of traded goods	25	(15.97)	6,007.90
Employee benefits expense	26	7,988.80	623,44
Finance costs	27	864.33	255.93
Depreciation and amortization expense	28	842.16	
Other expenses	29	39,278.41	28,927.26
Total Expenses	_	50,063.11	35,980.41
Loss before exceptional items and tax		(22,635,72)	(22,010.35)
Exceptional items	30	(1,220.29)	11,999.20
Loss before tax		(23,856.01)	(10,011.15)
Tax expense, comprising:			
Current tax			
Deferred tax			
Income tax expense	-		-
Luss for the year	=	(23,856.01)	(10,011.15)
Other Comprehensive Income/(Loss):			
Items that will not be reclassified to profit or loss in subsequent periods:			-161
Re-measurement gains/(lusses) on defined benefit plans		(24.72)	(4.83)
Items that will be reclassified to profit or loss in subsequent periods:			- with
Exchange differences on translation of foreign operations	-	252.73	(24.25)
Other comprehensive income/(loss) for the year		228.01	(29.08)
Total Comprehensive Loss for the year	_	(23,628.00)	(18,849.23)
Loss for the year attributable to:		344.444.46	646 200
Equity holders of the parent		(23,671.58)	(9,558.29)
Non-controlling interest	-	(184.43) (23,856.01)	(452.86)
	-	(25,830.01)	(10,011.13)
Total comprehensive loss for the year attributable to:		(23,436.86)	(9,584.24)
Equity holders of the parent			
Non-controlling interest	-	(191,14)	(455.99)
	-	(+5,020,00)	(10,0+0.25)
Loss per equity share	31		
- Basic & Diluted (f Mn)		(0.07)	(0.03)
Summary of significant accounting policies	2.3		
The accompanying notes are an integral part of the consolidated financial statements.			

As per our report of even date

For S.R.Batliboi & Associates LLP Firm registration number: 101049W /E300004

Chartered Accountants

per Yogesh Midha Partner

Membership No.: 094941 Place: New Delhi Date: May 18, 2020 EAR DET

For and on behalf of the Board of Directors of

Zomato Private Limited

Deepinder (royal (Director) (DIN-02613583)

Akriti Chopra (Chief Financial Officer) PAN No. AHAPCBITID

Place: Gurugram Date: May 18, 2020 Kalania Dolta (Nominee Director) (DIN-09328890)

Sandhyu Sethia (Company Secretary) (A-29379)

Place: New Delhi Date: May 18, 2020

	34 March 2018	31 March 2011
Operating activities	(EMa.)	(5.364)
Lass before text	(23.894.31)	110,015,15
Adjustments to recombs has before tax to not such flates:	1000000	E.C. T.
Lightings written back	(294.58)	(100.00
Favore previous written back.	10-30-9	12.58
Depreciation of property, plant and equipment and against of use assets	494.40	106.7
Amornishing of manights starts	142.90	149.2
Impairment of possibility	762.71	
Impurment of manging sauda	155.20	
Provision for doubtful defin	447.96	122.6
Provinces for directation in Investments created (very ten back) (not)	(217.92)	330.0
Provision for doubtful advances	1	4.9
Bad Debra writing off	63.97	1.9
Increase on analyzmant of Contracts	100	(8,886.94
Fire Value grant three I of contingent pretendentian on assignment of Contracts	359.40	41,216.67
Share-based paymora oursone	985.35	295.6
Carn on sale of current involvments	(275.71)	1346.09
Claim on sale of non-current investments	1.00	(47.34
Advance writte off	13.07	52.7
Profit on disposal of property, plant and optionwas trait	(8.94)	(0.3)
Unrestreed Loss (Gaird) on Inspiritors at Fair Valor firmigh fro Fa and Line.	160.66	1754.60
Severages Witten Off	1.14	9.6
Interest cryanus	306	1.2
Finance Costs	(10.70	
latered entire	(29.4.90)	(128.93
Operating Law before Working Capital Changes	125,247.000	(19,175.02)
Mayonams in working agreed	lade-c-3	41.450.10
Indicate in trade controllers	(915.88)	(347.53)
Decrease in latera		43.2
Decrease (Increase) in other financial assult	23)282	11,959,60
Districts (September) in other states	1,635.41	(1,110.06
Indicase in Inventory	C15 966	121.43
(Decrease) Increase at what facilities	(1,168.95)	2,301,91
Increase in provincian	37.93	93.66
(Decrease Income in male people)	(1,124,20)	3,647.51
Cash med in operations	121,119.479	(17,329.33
Incress taxos paid	(320.50)	=1276/19
Net rook and to operating articities (A)	121,496,179	(17,806,12)
I) favoring schilikin		
	(215.46)	panis des
Planthair of property, plant & equipment (including capital work in progress and captol advances)	0.86	0.60
Proceeds from sale of property plant & equipment Pubclase of intergible assets	12,953	113.62
Terestments in beak depoint they are one relative of more than 5 months?	(5,125,79)	1969-87
References to bear acquires sharing original managing of more than 2 months;	1.401.74	1,284.84
Proceeds from sale of financial assets – Lugad minusi find units	40,127,14	26,248.33
Acquirement of a salvadory, set of cush acquired	40.121.44	1360.64
Augustion of a non-controlling favores, not of cath-acquired	(0.10)	Theres
Payment as account financial payme - Liquid manual fand some	121,478,760	(49,868,15
Payhor of non-control programs:	141-1-10-169	(48,000.13
Salesif non carrett a most mid	230.00	156.00
Passent trivata acquisit of humos	10.150	
Interior reprint	151.65	128.95
Net cosh flows from based to intresting artirities (fl)	17,352.18	(12.742.46)

(This space has been promisedly leb North)



CIN: UR9WBDL1000FTC198141	THE REAL PROPERTY.	
	31 March 2016 (E Me.)	31 March 2019 (\$ Ma.)
C) Flounding activities		
Proceeds from insec of Sheer Copied	3,918.10	22,646.96
Proceeded Repaymental of long term homeowings.		(9.30)
Transaction coat on most of shares	(17.60)	(22.64)
lactors on assignment of Contracts		1,100.04
Paymers of principal parties of lease liabilities	(199.22)	
Towner gold	(119.24)	11.26
Net such fire from Grancing activities (C)	3,91%	31,600.22
No lackase in cash and cash reprinteres (A-R+C)	1405.031	1,133.59
Not foreign cycleanic differents	43.88	213,309
	2,134 15	1,002.55
Cach and cach equivalents at highesting of the year. Cach and each equivalents at end of the year (refer Note 8)	1,672.69	2,124.15

Non-reads investing proceeding.

Appendix of "Thee East Assa" is links, which is the core note for Thee East Resistor's designated blue Compute and Brand Essent arrangement for Intel Board Deer India Systems Princip Limited ("USPL") by incomes of the Computy's Series Non-Vasing 0.0000000% Class 1-2 COCTS (Refer note 37)

13,719.52

Reconciliation of habilities arising from financing activities

Particulars	31 March 2019	Cash Flores	Non Carlo Changes	Jii March 3930
Бетемер	(2.14	(0.04)	1.55	14.68
Levelubries	1,26+.01	(399.42)	(181.42)	117.12

Summary of significant accounting palaries
The econopharying coins are an integral part of the commission of financial statements.

As per our report of even date

For S.R.Bathbol & Assertants LLF Firm registration number: 101849W / E388064

Clarered Accountable

pill' Yogosh Midha Partner Manifordigs No.: 194641 Plane: New Delbi Date: May 18, 2009 1 Aug (1)

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Despirate (Reyn) (Descript) (Descript)

Aleri Chapes (Chef Fassacial Officer) Par Na AHAPCRITIED

Place: Gangton Date: May 18, 2020 (Noming Chrosion) (Discharge 28899)

Sandino Setria (Company Secretary) (A-19579)

Plane New Defra Date May 18, 2028

James Frive Linded (broach) been as James Midds Private Linded). Commissed Statement of Changes in Equity for the year ended 38 March 2021 CTN : TRANSMIT STATEMENT (1983).

A. Equity States Capital Equity states of E 1 and issued, advantant and fully publi		Number Street (A)	(f.Me.)	Sharra bulk by ESOP Treat (8) Namber	SOF Tree (B) (TMa)	Total Cutstanding (A-R) Number (2)	ding (A-R) (2 Ma.)						
As 31 March 2019 Journal during the year		317,084	2/2	41,346		205,298	0.30						
At 31 Sharts 3838		335,864	101	41.544		295,298	970						
E. Instrumento excitoly repulsy in season. Compulsority transcrible commission preference abares													
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At 34 March 2019	19791		14,346	6.7	13,644	813	28,484	11.28	parti	12.40	0	358.9E	101,590
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ALTE PRESENTATION	18,741	63	M.O.W.	0.11	13,664	1	73.488	174	10,000	17.42	1		-
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At 31 March 2839	0.777	36.01	4111	1.88									
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At 31 March 2019	724,142,849	128 79	190,453,340	381.34									
Aske harned during the year		4	X										
Ar 31 March 2020	716.192.800	128.76	156-447-448	161.11									

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confusation Add: Share board payment expense As at 31 March 3829

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For the period ended 34 March 3338

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C. Other Equity

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1. Corporate Information

Zomaso Private Limited (femerly known as Zomato Media Private Limited) ("the Company" or "Zomato"), and its subsidiaries (including branches), (collectively referred to as "the Group") and a joint venture primarily operates as an internet portal providing multitude of information, including but not limited to details of menus, contacts, discount offers, quality of service and food w.r.t restaurants and cateries and other service providers, online ordering of food from select restaurants, to be availed by users of the website in making informed decisions about their dining options and related facilities and by restaurants, hotels and other enterers to adventise themselves to the target sudience in India and abroad.

The company is domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. The registered office of the company is located at GF = 12A, 94, Meghdoot, Nebru Place, New Delhi = 110019.

The consolidated Spancial statements for the year ended 31 March 2020, were approved by the Board of Directors and authorized for issue on May 18, 2020.

2. Basis of preparation of financial statements and Significant Accounting Policies

2.1 Binit of preparation

These financial statements have been proposed in accordance with Indian Accounting Standard (Ind AS), under the Instrument conversion on the accrual basis except certain financial instrument which are measured at fair values, the provisions of the companies Act, 2013 ('the Act') (to the extent notified). The Ind AS are prescribed under section 133 of the Act read with rule 3 of the companies (Indian Accounting Standards) Rules, 2015 and relevant amondment rules issued thereafter.

This note provides a list of the significant accounting policies adopted in the preparation of these farancial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

The financial statements are presented in Indian Rupees and all amounts disclosed in the financial statements and notes have been rounded off to the nearest Million (as per the requirement of Schedule III), unless otherwise stated.

2.2 Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company, its subsidiaries (including its branches), and a joint venture as at 31 March 2019.

Subsidiaries

Control is achieved when the Company is exposed, or has rights, to variable returns from its involvement with the investor and has the ability to affect those returns through its power over the investor. Specifically, the Company controls an investor if and only if the Company has:

- ▶ Power over the investor (i.e. existing rights that give it the current ability to direct the relevant activities of the investor)
- Exposure, or rights, to variable returns from its involvement with the investee, and
- The ability to use its power over the investee to affect its returns

The Group re-assesses whether or not it controls an investee if facts and alreamstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statement from the date the Group gains control until the date the Group ceases to control the subsidiary.



Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's financial statements in preparing the consolidated financial statements to ensure conformity with the group's accounting policies.

The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on 31 March.

Consolidation procedure:

- i. Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognised in the consolidated financial statements at the acquisition date.
- ii. Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill.
 iii. Eliminate in full intragroup assets and liabilities, equity, income, expenses and each flows relating to transactions between entities of the group [profits or losses resulting from intragroup transactions that are recognised in assets (if any), such as inventory, are eliminated in full]. Intragroup losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of other comprehensive income (OCI) are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it:

- i. Derecognises the assets (including goodwill) and liabilities of the subsidiary
- ii. Derecognises the carrying amount of any non-controlling interests
- iii. Derecognises the cumulative translation differences recorded in equity
- iv. Recognises the fair value of the consideration received
- v. Recognises the fair value of any investment retained
- vi. Recognises any surplus or deficit in profit or loss
- vii. Reclassifies the parent's share of components previously recognised in OCI to profit or loss or retained earnings, as appropriate, as would be required if the Group had directly disposed of the related assets or liabilities

Joint Venture

A joint venture is a type of joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint venture. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

The considerations made in determining whether significant influence or joint control are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its joint venture are accounted for using the equity method. Under the equity method, the investment in a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the joint venture since the acquisition date. Goodwill relating to the joint venture is included in the carrying amount of the investment and is not tested for impairment individually.

The ensement of profit and loss reflects the Group's share of the results of operations of the joint versults. Any change in OCI of those investers is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the joint venture, the Group recognises its share of any changes, when applicable, in the statement of changes in equity. Unrealised game and losses resulting from transactions between the Group and the joint venture are eliminated to the extent of the interest in the joint venture.

If an entity's share of losses of a joint venture equals or exceeds its interest in the joint venture (which includes any long term interest that, in substance, form part of the Group's not investment in the joint venture), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the joint venture. If the joint venture subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.

The aggregate of the Group's share of profit or loss of a joint venture is shown on the face of the statement of profit and loss.

The financial statements of the joint venture are prepared for the same reporting period as the Group. When pecessary, adjustments are made to bring the accounting policies in line with those of the Group.

After application of the equity method, the Group determines whether it is necessary to recognise an impairment toss on its investment in its juint venture. At each reporting date, the Group determines whether there is objective evidence that the investment in the joint venture is impaired. If there is such evidence, the Group calculates the amount of impairment as the difference between the recoverable amount of the joint venture and its carrying value, and then recognises the loss as 'Share of profit of a joint venture' in the statement of profit or loss.

Upon loss of significant influence over the joint control over the joint venture, the Group measures and recognises any retained investment at its fair value. Any difference between the carrying amount of the joint venture upon loss of significant influence or joint control and the fair value of the retained investment and proceeds from disposal is recognised in profit or loss.

2.3 Summary of significant accounting policies

Change in accounting policies and disclosures

New and amended standards

The Group applied and AS 116 for the first time. Several other amendments and interpretations apply for the first time in March 2020, but do not have an impact on the financial statements of the Group. The Group has not early adopted any standards or amendments that have been issued but are not yet effective.

Ind AS 176 Leases (Refer note 38)

Ind AS 116 supersedes Ind AS 17 Leases including its appendices (Appendix C of Ind AS 17 Determining whether an Arrangement contains a Lease, Appendix A of Ind AS 17 Operating Leases-Incentives and Appendix B of Ind AS 17 Evaluating the Substance of Transactions involving the Legal Form of a Lease). The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires leasees to recognise most leases on the balance short.

Lessor accounting under 1nd AS 116 is substantially unchanged from Ind AS 17. Lessors will continue to classify lesses as either operating or finance lesses using similar principles as in Ind AS 17. Therefore, Ind AS 116 does not have an impact for lesses where the Group is the lessor.



The Group adopted Ind AS | I 6 using the modified surrospective method of adoption, with the date of initial application on 1 April 2019. The Group elected to use the transition practical expedient to not respects whether a contract is, or contains, a trase at 1 April 2019. Instead, the Group applied the standard only to contracts that were previously identified as leases applying Ind AS | 7 and Appendix C of Ind AS | 7 at the date of Initial application. The Group also elected to use the recognition exemptions for lease contracts that, at the commencement date, have a lease term of 12 promiss or less and do not contain a purchase option (short-term leases), and lease contracts for which the underlying asset is of low value (low-value assets).

Appendix C to Ind AS 12 Uncertainty over Income Tax Treatment

The appendix reddresses the accounting for income taxes when tax treatments involve uncertainty that offerts the application of Ind AS 12 Income Taxes. It does not apply to taxes or levies outside the scope of Ind AS 12, nor does it specifically include requirements relating to interest and penalties associated with uncertain tax treatments. The Appendix specifically addresses the following:

- Whether an entity considers uncertain tex treatments separately
- The assumptions an critity makes about the examination of tax treatments by familion authorities.
- How an untity determines texable profit (tex loss), tax bases, anosed tax losses, unused tax crodits and tax rates
- How an entity considers changes in facts and circumstances.

The Group determines whether to consider each encertain tax treatment separately or together with one or more other uncertain tax treatments and uses the approach that better predicts the resolution of the uncertainty.

The Group applies significant judgement in identifying uncertainties over income tax treatments. Since the Group operates in a complex multimational environment, it assessed whether the Appendix had an impact on its consolidated financial statements.

Upon adoption of the Appendix C to Ind AS 12, the Group considered whether it has any uncertain tax positions, particularly those relating to transfer pricing. The Company's and the subsidiaries' tax filings in different jurisdictions include deductions related to transfer pricing and the taxation authorities may challenge those tax treatments. The Group determined, based on its tax compliance and transfer pricing study, that it is probable that its tax treatments (including those for the subsidiaries) will be accepted by the taxation authorities. The Appendix did not have an impact on the consolidated financial statements of the Group.

Amendments to Ind AS 109; Prepayment Features with Negative Compensation

Under Ind AS 109, a debt instrument can be measured at amortised cost or at fair value through other comprehensive income, provided that the contractual cash flows are 'solely payments of principal and interest on the principal amount outstanding' (the SPPI criterion) and the Instrument is held within the appropriate business model for that classification. The amendments to Ind AS 109 obvidy that a financial asset passes the SPPI criterion regardless of an evenu or circumstance that causes the early termination of the contract and irrespective of which party pays or receives reasonable compensation for the early termination of the contract. These amendments had no impact on the contract financial statements of the Group.

Amendments to Ind AS 19: Plan Amendment, Curtailment or Settlement

The amendments to Ind AS 19 address the accounting when a plan amendment, curtailment or settlement occurs during a reporting period. The amendments specify that when a plan amendment, curtailment or settlement occurs during the annual reporting period, an entity is required to determine the current service cost for the remainder of the period after the plan amendment, curtailment or settlement, using the actuanid assumptions used to remeasure the net defined benefit liability (asset) reflecting the benefits offered under the plan and the plan assets after that event. An entity is also required to determine the net interest for the terminder of the period after the plan amendment, curtailment or settlement using the net defined benefit liability (asset) reflecting the benefits offered under the plan and the plan assets after that event, and the discount rate used to remeasure that net defined benefit liability (asset). The amendments had no impact on the consolidated (inancial statements of the Group as it did not have any plan amendments, curtailments, or settlements during the period.



Amendments to Ind AS 28: Long-term interests in associates and joint ventures

The amendments clarify that an entity applies Ind AS 109 to long-term interests in an associate or joint venture to which the equity method is not applied but that, in substance, form part of the net investment in the associate or joint venture (long-term interests). This clarification is relevant because it implies that the expected credit loss model in Ind AS 109 applies to such long-term interests.

The amendments also clarified that, in applying Ind AS 109, an entity does not take account of any losses of the associate or joint venture, or any impairment losses on the net investment, recognised as adjustments to the net investment in the associate or joint venture that arise from applying Ind AS 28 Investments in Associates and Joint Ventures.

These amendments had no impact on the consolidated financial statements as the carrying value of the Group's interest in joint venture is Nil.

i. Use of estimates

The preparation of consolidated financial statements in conformity with the recognition and measurement principles of Ind AS requires the management to make judgements, estimates and assumptions that effect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

ii. Business combinations and goodwill

The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

▶ Deferred tax assets or liabilities, and the assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.

▶ Liabilities or equity instruments related to share based payment arrangements of the acquiree or share – based payments arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date.

▶ Assets (or disposal groups) that are classified as held for sale in accordance with 1nd AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that standard.

Reacquired rights are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential renewal of the reacquired right.

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.



Any contingent consideration to be transferred by the acquirer is recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of Ind AS 109 Financial Instruments, is measured at fair value with changes in fair value recognised in profit or loss. If the contingent consideration is not within the scope of Ind AS 109, it is measured in accordance with the appropriate Ind AS. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and subsequent its settlement is accounted for within equity.

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCl and accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCL

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash-generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit.

Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods. Where goodwill has been allocated to a cash-generating unit and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

iii. Current versus non-current classification

The Group presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

- a. Expected to be realised or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- c. Expected to be realised within twelve months after the reporting period, or
- d. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.



A liability is current when:

- a. It is expected to be settled in normal operating cycle
- b. It is held primarily for the purpose of trading
- c. It is due to be settled within twelve months after the reporting period, or
- d. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Group classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The group has identified twelve months as its operating cycle.

iv. Foreign currencies

The Group's financial statements are presented in Indian Rupees. For each foreign subsidiary and branch the Group determines the functional currency and items included in the financial statements of each entity are measured using that functional currency, which is the currency of their countries of domicile.

Transactions and balances

Transactions in foreign currencies are initially recorded in the functional currency spot rates at the date the transaction first qualifies for recognition. However, for practical reasons, the Group uses an average rate if the average approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date.

Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss with the exception of the following:

- a. Exchange differences arising on monetary items that forms part of a reporting entity's net investment in a foreign operation are recognised in profit or loss in the separate financial statements of the reporting entity or the individual financial statements of the foreign operation, as appropriate. In the financial statements that include the foreign operation and the reporting entity (e.g., consolidated financial statements when the foreign operation is a subsidiary), such exchange differences are recognised initially in OCI. These exchange differences are reclassified from equity to profit or loss on disposal of the net investment.
- Tax charges and credits attributable to exchange differences on those monetary items are also recorded in OCI.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).



Group companies

On consolidation, the assets and liabilities of foreign operations are translated into Indian Rupees at the rate of exchange prevailing at the reporting date and their statements of profit or loss are translated at exchange rates prevailing at the dates of the transactions. For practical reasons, the group uses an average rate to translate income and expense items, if the average rate approximates the exchange rates at the dates of the transactions. The exchange differences arising on translation for consolidation are recognised in OCI. On disposal of a foreign operation, the component of OCI relating to that particular foreign operation is recognised in profit or loss.

Cumulative currency translation differences for all foreign operations are deemed to be zero at the date of translation, viz., 1 April 2016. Gain or loss on a subsequent disposal of any foreign operation excludes translation

differences that arose before the date of transition but includes only translation differences arising after the transition date

v. Fair value measurement

The Group measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- a. In the principal market for the asset or liability, or
- b. In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- a. Level 1 Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- b. Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- c. Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable



For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

External valuers are involved for valuation of significant assets and liabilities. Involvement of external valuers is decided on the basis of nature of transaction and complexity involved. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained.

At each reporting date, the finance team analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the Group's accounting policies. For this analysis, the team verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents. A change in fair value of assets and liabilities is also compared with relevant external sources to determine whether the change is reasonable.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

This note summarises accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

vi. Property, Plant and Equipment

Property, plant and equipment are stated at cost, less accumulated depreciation and impairment loss, if any

Such cost includes the cost of replacing part of the plant and equipment. When significant parts of plant and equipment are required to be replaced at intervals, the Group depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

Capital work in progress is stated at cost, net of accumulated impairment loss, if any.

Depreciation on all property plant and equipment are provided on a straight line method based on the estimated useful life of the asset, which is as follows:

Property, plant and equipment	Useful lives as per Schedule II	Useful lives estimated by management
Air Conditioner	5 years	3 years
Electrical Equipment's	5 years	3 years
Furniture & Fittings	10 years	3 years
Computers	3 years	2 years
Motor Vehicles	8 years	8 years
Telephone Instruments	5 years	2 years

Based on the expected useful lives of these assets, the group has considered below mentioned useful lives for different classes of assets:

- The useful life of electrical equipment's, furniture and fittings, computers, air conditioners and telephone
 instruments are estimated as 3,3,2,3 and 2 years respectively. These lives are lower than those indicated in
 schedule II to Companies Act 2013.
- Improvements to leasehold buildings not owned by the Group are amortized over the lease period or estimated useful life of such improvements, whichever is lower.



The management has estimated the useful lives and residual values of all property, plant and equipment and adopted useful lives based on management's assessment of their respective economic useful lives. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

Depreciation on the assets purchased during the year is provided on pro-rata basis from the date of purchase of the assets. Individual assets costing less than INR 5,000 are fully depreciated in the year of purchase.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognised.

vii. Goodwill and Intangible assets

Goodwill represents the cost of acquired business as established at the date of acquisition of the business in excess of the acquirer's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities less accumulated impairment losses, if any. Goodwill is tested for impairment annually or when events or circumstances indicate that the implied fair value of goodwill is less than the carrying amount.

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition.

Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in profit or loss in the period in which the expenditure is incurred.

The useful lives of intangible assets are assessed as either finite or indefinite.

Intangible assets with finite lives are amortised on a straight line basis over the estimated useful economic life being 2 years and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit or loss when the asset is derecognised.

Intangible assets acquired in business combination, include brand, consumer contracts and relationship, technology platform, content review, trademarks and non compete which amortized on a straight line basis over their estimated useful life which is as follows:

Nature of Assets	Life
Brand	2 -3 years
Consumer contracts and relationship	5 years
Technology platform	5 years
Content review	5 years
Trademarks	5 years
Non Compete	3 years



The autoritsation period and method are reviewed at least at each financial year—end. If the expected usaful life of the asset is significantly different from previous estimates, the amortisation period is changed accordingly.

ville. Leaves

Till March 31, 2019

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Group as a lease.

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Group is classified as a finance lease.

Operating lease payments are recognized as an expense in the statement of profit and less on a smalght-line basis over the lease term.

With effect from April 1, 2019

The Group assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to central the use of an identified asset for a period of time in exchange for consideration.

Group as a lessee

The Group applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Group recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Right-of-use assets (Refer Note 38)

The Group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets

If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section (aviii) impairment of non-funancial assets.

ii) Lease Liabilities (Refer Note 38)

At the commencement date of the lease, the Group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including insubstance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a parchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on un index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses its incremental horrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the currying amount of lease liabilities is remeasured if there is a modification, a change in the lease earn, a change in the lease payments (e.g., changes to future payments resulting



from a change in an index or rate used to describine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

III) Short-form leases and leases of law-value essets.

The Group applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be few value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

ix. Inventories

Traded goods are valued at lower of cost and not realisable value. Cost is determined on first in first out basis. Inventory cost includes purchase price and other directly attributable costs (such as taxes other than those subsequently recoverable by the Company from the tax authorities), freight inward and other related incidental expenses incurred in bringing the inventory to its present condition and location.

Not realisable value is the equinated setting price in the ordinary course of business less estimated cost necessary to make the sale.

Revenue recognition

The Group generates revenue from advertisings, subscriptions, online ordering transactions and other services.

Revenue is recognized to depict the transfer of control of promised goods or services to customers upon the satisfaction of performance obligation under the control in an amount that reflects the consideration to which the endry expects to be entitled in exchange for those goods or services. Consideration includes goods or services consideration by the customer, as non-cash consideration, over which Group has control.

The disclosures of significant accounting judgements, estimates and assumptions relating to revenue from contracts with customers are provided in Note 22 and 32.

Where performance obligation is satisfied over time, Group recognizes revenue using input/output method based on performance completion till reporting date. Where performance obligation is satisfied at a point in time, Group recognizes revenue when customer obtains control of promised goods and services in the contract.

Revenue is recognized not of any taxes collected from customers, which are remitted to governmental authorities.

Advertisement revenue

Adventising revenue is derived principally from the sale of online adventisements which is usually run over a contracted period of time. The revenue from adventisements is thus recognised over this contract period as the performance obligation of the Company is met over the contract period. There are some contracts where in addition to the contract period, the Company assures certain "clicks" (which are generated each time users on our platform clicks through the adventiser's adventisement on our platform) to the adventisers. In these cases, the revenue is recognised when both the conditions of time period and number of clicks assured are met.

Sabscription revenue

Revenues from subscription contracts are recognized over the subscription period in accordance with terms of agreement entered into with customer.

Sign пр гетерие

The Company receives a sign up amount from its restaurant paraners or delivery paraners. These are recognised on receipt or over a period of time in accordance with terms of agreement entered into with customer.



Revenue from Pietform services and transactions

The Company through its platform allows transactions between the users and restaurants partners enlisted with the platform. These could be for food orders placed online on the platform by the user or through user availing offers from restaurant partners upon visit to the restaurant. The Company carns commission income on such transactions from the restaurant partners upon completion of the transaction.

For delivery orders, where the Company was responsible for delivery, the delivery charges were recognised on completion of the order's delivery.

In cases where the Company undertakes to run the business for an independent third party, income is recognised on completion of service in accordance with the terms of the contract.

Incentives

The Group provides various types of incentives to transacting users including credits and discounts to promote the transactions on its platform. The major accounting policy for incentives is described as follows:

Delivery services

Since the Group identified the transacting users as one of its' customers for delivery services when the Group is responsible for the delivery services, the incentives offered to transacting users are considered as payment to customers and recorded as reduction of revenue on a transaction by transaction basis. The amount of incentive in excess of the delivery fee collected from the transacting users is recorded as Advertisement and sales promotion expenses.

When incentives are provided to transacting users where the Group is not responsible for delivery, the transacting users are not considered customers of the Group, and such incentives are recorded as Advertisement and sales promotion expenses.

Post October 28, 2019, the Group is merely acting as a platform provider for delivery partners to provide their delivery services to the Restaurant partners and not providing or taking responsibility of the said services. For the service provided by the Group to the delivery partners, the Group may charge a platform fee from the delivery partners.

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Interest income is recognized using the effective interest method, interest income is included under the head "other income" in the statement of profit and loss.

Contract balances

Contract assets

A contract used is the right to consideration in exchange for services transferred to the customer (which consist of unbilled revenue). If the Group performs by transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Trade receivables

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is thue). Refer to accounting policies of financial assets in financial instruments – initial recognition and subsequent measurement.



Contract liabilities

A contract liability is the obligation to transfer services to a customer for which the Group has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group transfers services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Group performs under the contract.

xi. Retirement and other employee benefits

Retirement benefit in the form of provident fund social security is a defined contribution scheme. The group has no obligation, other than the contribution payable to the provident fund/social security. The group recognizes contribution payable to the provident fund scheme/ social security scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

Retirement benefits in the form of social insurance premiums due to Turkey Social Insurance Institutions are a defined contribution scheme in Turkey and the contributions are charged to the Statement of Profit and Loss under personnel expenses of the year when the contributions to the respective funds are made. These payments are calculated to a percentage of current gross wages and they are recognized as expense when they are incurred.

The group operates a defined benefit gratuity plan in India and United Arab Emirates.

The cost of providing benefits under the defined benefit plan is determined using the projected unit credit method.

Remeasurements, comprising of actuarial gains and losses, excluding amounts included in net interest on the net defined benefit liability are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Remeasurements are not reclassified to profit or loss in subsequent periods.

Past service costs are recognised in profit or loss on the earlier of:

- a. The date of the plan amendment or curtailment, and
- b. The date that the Group recognises related restructuring costs

Net interest is calculated by applying the discount rate to the net defined benefit liability. The Group recognises the following changes in the net defined benefit obligation as an expense in the consolidated statement of profit and loss:

- Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and
- b. Net interest expense

The Group also operates a leave encashment plan in India, United Arab Emirates and Australia. The Group treats accumulated leave, which is expected to be utilized within the next 12 months, as short-term employee benefits. The Group measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

In case of other foreign subsidiary companies, contributions are made as per the respective country laws and regulations. The same is charged to statement of profit and loss on accrual basis. There is no obligation beyond the Group's contribution.



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Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or poid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are emitted or substantively exacted, at the reporting data in the countries where the Group operates and generates (axable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying bransaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction and where the relevant tax paying units intends to settle the asset and liability on a net basis.

Deferred taxes

Deferred the is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for featurable reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

- a. When the deferred tax liability arises from the initial recognition of goodwill or an esset or liability in a
 transaction that is not a business combination and, at the time of the transaction, affects neither the accounting
 profit nor taxable profit or loss,
- b. In respect of taxable temporary differences associated with investments in subsidiance, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foresteable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except:

- a. When the deferred tax asset relating to the declarable temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects beither the accounting profit nor taxable profit or loss.
- b. In respect of deductible temporary differences associated with investments in subsidiaries, deferred tax assets are recognised only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that flutter taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is actifed, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.



Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax ospets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the sume taxation authority.

alik. Share hased payment

Employees (including senior executives) of the Group receive remaneration in the form of share-based payments, whereby employees render services as consideration for equity instruments (equity-sottled transactions).

The cost of equity-settled transactions is determined by the fair value at the date when the grant is made using an appropriate valuation model.

That cost is recognised, together with a corresponding increase in share-based payment (SBP) reserves in equity, over the period in which the performance and/or service conditions are fulfilled in employee benefits expense. The cumulative expense recognised for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will alumately vest. The statement of profit and loss expense or credit for a period represents the movement in cumulative expense recognised as at the beginning and end of that period and is recognised in employee benefits expense.

Service and non-market performance conditions are not taken into account when determining the grant date fair value of awards, but the tiketihood of the conditions being men is assessed as part of the Group's best estimate of the number of equity instruments that will ultimately vest. Market performance conditions are reflected within the grant date fair value. Any other conditions attached to an award, but without an associated service enquirement, are considered to be non-vesting conditions. Non-vesting conditions are reflected in the fair value of an award and lead to an immediate expensing of an award unless there are also service and/or performance conditions.

No expense is recognised for awards that do not ultimately vest because non-market performance and/or service conditions have not been met. Where awards include a market or non-vesting condition, the transactions are treated as vested irrespective of whether the market or non-vesting condition is satisfied, provided that all other performance and/or service conditions are satisfied.

When the terms of an equity-settled award are modified, the minimum expense recognised is the expense had the terms had not been modified, if the original terms of the award are met. An additional expense is recognised for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee as measured at the date of modification. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or less.

The dilutive effect of ourstanding options is reflected as additional share dilution in the computation of diluted carnings per share.

ziv. Segment reporting

Identification of segments

The Group's operating businesses are organized and managed separately according to the geographical locations of the customers, with each segment representing a strategic business unit that serves different markets. The 'Others' segment includes those segments, which are not separately reportable as per lad AS 108.



Allocation of common costs

Common allocable costs are allocated to each segment according to the relative contribution of each segment to the total common costs.

Unailocated items

Unallineated stems include general corporate income and expense items which are not allocated to any business segment.

xv. Earnings per share

Basic carnings per share are ententiated by dividing the net profit or loss for the period suributable to equity shareholders (after deducting preference dividends and attributable taxes) by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares constanding during the period are adjusted for the effects of all dilutive potential equity shares.

xvi. Provisions and Contingent Habibities

i) Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

ii) Contingent Liability

Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one are more uncertain future events not wholly within

the control of the Institute, or is a present obligation that arises from past event but is not recognised because either it is not probable that an outflow of resources embodying eventonic benefits will be required to settle the obligation, or a reliable entimate of the amount of the obligation cannot be made. Contingent liabilities are disclosed and not recognised.

wit. Flandel instruments

A financial instrument is any contract that gives rise to a financial asset of one critity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Trade receivables are initially measured at transaction price. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognished on the trade date, i.e., the date that the Group commits to purchase or sell the asset.



Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in two categories:

- 1. Financial assets carried at amortised cost
- 2. Financial assets at fair value through profit or loss (FVTPL)

Financial assets at amortised cost

A 'financial asset' is measured at the amortised cost if both the following conditions are met:

- a. The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b. Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.

Financial assets at FVTPL

FVTPL is a residual category for financial assets. Any financial assets instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCL is classified as at FVTPL.

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

Equity instruments

The Group subsequently measures all equity investments in scope of Ind AS 109 at fair value, other than investments in equity instruments in subsidiaries, joint venture, which are carried at cost.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Group's balance sheet) when:

- i. The rights to receive cash flows from the asset have expired, or
- ii. The group has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the group has transferred substantially all the risks and rewards of the asset, or (b) the group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the group has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the group continues to recognise the transferred asset to the extent of the Group's continuing involvement. In that case, the group also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Group has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the group could be required to repay.

Impairment of financial assets

In accordance with Ind AS 109, the group applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

1. Financial assets that are debt inspruments, and are measured at amortised cost e.g., foans, debt securities, desosits, trade receivables and bank balance

ii. Trade receivables or any contractual right to receive cash or another financial asset that tresult from transactions that are within the scope of and AS 18.

The group follows 'simplified approach' for recognition of impairment loss allowance on trade receivables. The application of simplified approach does not require the group to track changes in credit risk. Rather, it recognizes impairment loss allowance based on lifetime ECLs at each reporting date, right from its indicat recognition.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a figure in instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the group in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

- i. All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument.
- Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

As a practical expedient, the Oroop uses a provision matrix to determine impairment loss allowance on portfolio of its trade receivables. The provision matrix is based on its historically observed default rates over the expected life of the trade receivables and is adjusted for forward-looking estimates. At every reporting date, the historical observed default rates are updated and changes in the linward-looking estimates are analysed.

In case any balance is disputed by the customer then it will be reviewed separately for creating the provision and amount up to 100% of the balance may be provided on the basis of parties of dispute. Any disputed balance which is considered separately will be excluded from the normal ageing backet for making the provision.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L). This amount is reflected under the head "other expenses" in the P&L. The buttance sheet presentation for various financial instruments is described below:

i. Financial assets measured as at amortised cost, contractual revenue receivables: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the per carrying amount. Until the asset meets write-off criteria, the group does not reduce torpairment allowance from the gross carrying amount.

For assessing increase in credit risk and impairment loss, the group combines financial instruments on the basis of shared credit risk observeristics with the objective of facilitating an analysis that is designed in comble significant increases in credit risk to be identified on a timely basis.

The group does not have any purchased or originated credit-impaired (POCI) fitancial assets, i.e., financial assets which are credit impaired on purchase/ origination.



Financial liabilities Initial recognition and measurement

Financial liabilities are classified, at initial recognision, as financial liabilities at fair value through profit or loss, leans and borrowings, payables.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, ner of directly attributable transaction costs.

The Group's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts and derivative financial instruments.

Subsequent теахигетеля

The measurement of financial flabilities depends on their classification, as described below:

i. Financial liabilities at fair value through profit or loss - Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the group that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities beld for trading are recognised in the profit or loss.

Financial stabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/losses attributable to changes in own credit risk are recognized in OCI. These gains/loss are not subsequently transferred to P&L. However, the group may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The group has designated all financial liability as at fair value through profit and loss (except for loans and borrowings).

ii. Leans and borrowings - After initial recognition, interest-bearing leans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the Habilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss. This category generally applies to borrowings.

Devecagnition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

Embedded derivatives

An embedded derivative is a component of a hybrid (combined) instrument that also includes a non-derivative host contract — with the effect that some of the cash flows of the combined instrument vary in a way similar to a standalone derivative. An embedded derivative causes some or alt of the cash flows that otherwise would be required by the contract to be modified according to a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit roting or credit index, or other variable, provided in the case of a nonfinancial variable that the variable is not specific to a party to the contract Reassestancest only occurs if there is either a change in the terms of the contract that significantly modifies the cash flows that would otherwise be required or a reclassification of a financial asset out of the fair value through profit or loss.

If the hybrid contract contains a bost that is a financial asset within the scope of ind AS 109, the group does not separate embedded derivatives. Rather, it applies the classification requirements contained in Ind AS 109 to the entire hybrid contract. Derivatives embedded in all other host contracts are accounted for as separate derivatives and recorded at fair value if their economic characteristics and risks are not closely related to those of the bost contracts and the host contracts are not held for trading or designated at fair value though profit or loss. These embedded derivatives are measured at fair value with changes in fair value recognised in profit or loss, unless designated as effective hedging instruments.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

xviii. Impairment of non-financial assets

The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated figure cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate voluntion model is used. These calculations are comoborated by valuation multiples, quoted thate prices for publicly traded companies or other available fair value indicators.

The Group bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Group's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most retient budgets/forecasts, the Group extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the fong-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

Impairment losses are recognised in the statement of profit and loss.

For assets excluding goodwill, an ossessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Group estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, not depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss unless the asset is canted at a revalued amount, in which case, the reversal is treated as a revaluation increase.

Goodwill is tested for impairment amually as at 31 March and when circumstances indicate that the carrying value may be impaired.

Impairment is determined for goodwill by assessing the recoverable amount of each CGU (or group of CGUs) to which the goodwill relates. When the recoverable amount of the CGU is less than its carrying amount, an impairment loss is recognized. Impairment losses relating to goodwill cannot be reversed in future periods.



xit. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing costs also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

ax. Cash and eash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the consultdated statement of each flows, each and each equivalents consist of each and short-term deposits, as defined above, not of outstanding bank overdrafts (if any) as they are considered an integral part of the Group's each management.



Zoussio Private Litralised (Septects Impero as Zoussia Modita Private Litralised)

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	Notes to the comoditant flatochi statement for the year coded 31 Movek 2020	
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3 Property, plant and equipment

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	_		Equipments	Firthogs		Vehide	HILIDROH	M. Actornery	
Cost or Valendon					1	+1 95	11441		503.10
All April 2018	102.57	8	30	37.90	EC 937		¥. ¥.	\$7.5	456.3
Additions	183.06	₹	12.03	7.57	\$12.52	U.2.	9.19		30 31
	•	•	40,113	(0.84)	<u>*</u>	도	(0.05)		cho)
Control of the Contro	1.17	•	0.17	6.63	1.30	6.19	92.	1	4.92
14 13 March 2010	266.80	3.23	発売	50.32	427,78	10.78	125.01	5.75	Price.
NAME OF TAXABLE PARTY.	18.81	100	13.63		\$0.02	0.17	90:4	16,31	197.1
Applicati	•	į '	(243)	(1.28)	(53,446)	•	(1.07)		(38:20
	8	٠	0.30	0.85	1.16	0.78	991	-	6.15
EMBARGE FREEBARON MAKENE	167A	3.27	9 .09	£4,82	456.52	59'IJ	119.66	12,16	1,503,1
Deprecialism Au 2 April 2018	82.14	2.6\$	11.63	30.63	203,65	6.75	117,50	•	4.2
A CAPTER COLUMN	4		•	7.40	8	0.50	90.4	0.03	8
Change for the year	97.61	15.0	Sec.	(0.60)	(4.86)	10.04	ALC DA		(5.67
Daspouli	٠ <u>=</u>	0.00	800	639	8	0.75	12	•	•
Exchange Fracturion Fastove	***************************************		P. 4	37.55	261.42	*	17.251	6.03	\$60.
ALS SE PRINCIPALITY	11.65	0.12	13.45	12.34	140.24	80	3,49	17:	229.2
Control of year		•	(2.23)	(3.28)	(\$1.14)	•	3		(56.18
Chaptering Sections in records	1.47	•	0.34	0.72	0.95	0.72	1.67	•	9.6
A. M. March 2020	179.40	3,13	28.67	49,14	351.47	9.27	נהשנו	124	739.45
NECESSARY	13.33	0.22	H.18	46.21	164.34	3.14	230	1.72	397.13
	190961	9.1¢	31.90	18.F	ENT.OS	2	Ê	(TA)	364.1



Zamele Private Utabiled (formedy known as Zamelo Miedia Private Utabiled)
Neem to the consolidated Beaucida statement for the year ended 31 March 2009
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	Software and wheth	Trademarks (2)	Bread (3)	Costract & Costract & Relationship	Technology Patiern (5)	Contrast Rest	ContractReet Unting Partiern ers Ch	Non Campete (8)	Tensi +2+3+4+5+6+7 +8	Continuit	Constitution (99)	Total (9+18)
	31.61	36.83	115111	46	11 700	100	414		3,424,28	2,784.16	343.48	3,522,74
At 1 April 2918	1	19.67	10000		•				126.23	69843		823.63
Addainn	13.66	1.11		309.44	12.16		4	•	1000	10000		
Disperals									* ***	-		40.00
Exchange fluctumen receive?	14.00	(11.33)	204.87	23.97	12.61	2.97			242.92	(0.27)		1070
Art 11 March 1919	52.13	35.66	1,109.14	627.69	19.00.8	51.40	8.16		2,983.49	3,507,66	10.48	4,351,14
Addition	999	940	128437	l				1,354.4	2,584,73	17,071,11		11,130,71
Districts				•					•	*	4	
Perhane Bertrelies marks	190	3.40	245.47	28.00	14.16	150			293.68	0.02		0.02
At 31 March 2020	87.23	28.40	1,439.05				818	1,354.44	5,786.94	H,778,59	743.48	18,521.87
Ameritation												
At 1 April 2818	35.66	21.75	1,118,91	89.28	18.98	10.57	2.73		1,382,22	15,97		15.97
Charge for the year	4.43	130	45.34	13.96	120.60				14431		1	
Deposit				,								
Exchange flactoation reserve	(8,64)	,*							(0.04)	*		
At 31 March 2009	39.38	25.14	1,135.65	103.24	191.63	1 40.57	2,73		1,	15.97		15.97
Charge for the year	82.5	0.00	10.01	41.89	133.29			85.58	342.96	*		
Disposals		k				1				-		
Exclores fectation reserve*	(0.00)				590							
At 31 March 2020	44,97	25.94	1,319,46	148.13	315.61	1 43.57	3.73	87.58	1,874,99	18.97		15.97
Impairment Loss									10000			-
At 3 April 2018			23.17	154.90	182.50	1 36	2.41		439.88	1,846,13	17.00	2,458,59
Charge for the year												
Deposels		10										
Exchange fluctuation reserve*	16,36	(1.13)	204.82						242.96		-	0.27
At M March 1019	(6.36)	(1.13)	227,940	238.83	168.13	1 6.83	543		682.82	1,845.88	809.44	2,459,32
Charge for the year			181	151.58					155.10	853.63	139.04	962.71
Dispreh	*											
Exchange fluctuation reserve	0.10	2.40	245.43						20,00		1	0.02
At 31 March 1039	(4.18)	1.27	475.03	168.54	179.28	10.75	8.43		1,131,31	2,669,57	743.48	3,413,85
Net Block												
At 31 March 2019	13.04	1,44	19.2	195.48	474.11			,	689.18	1,745.81	139.64	1,884.85
								The second secon			100000	



	nanctal assets - Investments (Nancourrent)		(f March 2020 (f Ma.)		(f.Ma.)
10	trestations at Cost				
11	restment in L'equated Instruments (felly paid)				
te	westment to Juint Ventures			.03	
-91	8 (33 March 2019: 98) requity shares of QAR 1,000 cach fully paid in Zornara Media W.L.L.	1.63		1.63	
L	esc Share of last of a Joint Venture	(1.63)	7	(1.63)	
0	Other harmitenests				
	evestment in Unquered instruments (fully paid)				
	everytenent in Predictorere Instruments				
	353 (3) March 2019: 3,553) 0.01% of Compulsarily Convenible Preference Shares of \$10 each fully paid				
	s Vicinia Retail Private Limbed		4.81		4.81
t	At cost less prevision for other than temporary duranteion in calus € 4.91.90 Ma (31 March 2019: Nii)				
3	41 (31 March 2019, 8,01,370) Computation by Convertible Professors Shares of Rs. 16 each fully paid in Legal				
	tropitality Private Limited (Ac cost loss prevision for other than temperary diminution in value 2 Nd Mir (3)				330.00
	Aurit 2014: ₹ 330 00 Min.)	_	4.81	-	334.81
		_	2001		
	avantament in Optionally Concurrible Debestures				
	17:984 (3) March 2019, 67:984) Operatily Convertible Determine of \$1,000 such fully paid in Vicinia Retail Private Limited		67.56		67.98
	At cost less provision for other thin temporary domination or value \$ 67 99Mx (31 March 2019; Na)		. 63.74		
	And the second state and an analysis of the second state of the se		67.99		67.98
1	investment in Equity Instruments				
1	NE (3) Merch 2019: HI) Equity Shares of T10 such fully paid in Loyal Hospitality Private Limited (A) cost				47.10
	ns provision for other than temporary dimension in solucit 0.00 Ma. (*		4.5		0.00
	100 (3) March 2015; 190) Equity Shores of E 10 each fully guid in Vicinia Retail Private Limited		0.16		0.14
	At east less provision for other than temporary distribution is value ₹ 0.195/ts (31 March 2019; NJ)	_	4.15		6.19
			12.88		402.98
			175.1		N.C. IV
1	Provision for impairment in value of investment.		72.96	_	330.00
		_	-	_	72,98
	Aggregate amount of unquand investments		40.00		310.00
	Aggregate provision for impairment in value of investments		22.98		210.00
	* Innovement water less than * 10,000				
-		31 Starch 2010.	53200	31 March 2019	
_	Financial assets - Investments (cerron)	No. of their	(2 Mir.)	Sa. of Units	(d Ma.)
	Investments at fair value through Frolit & Lass Unquested Manual funds				
	Ann Laguel Fund - Cirio - Grineth	272.672.56	601.06	1,700,572	3,526.16
	KCICI Pro Legard Fond - Diant Growth	2,854,177.74	70.7700	Left bedfore and	
			604.0T	17,127,418	4,734.30
	ANSL Liquid Fund - Direct Growth			17,127,418	4,647.53
	ARSE Liquid Fund - Direct Growth HDFC Liquid Fund - Direct Growth	191,424.79	592.35	15,669,284 844,162	3,185.07
	ARSE Liquid Fund - Direct Growth HDFC Liquid Fund - Direct Growth Kotali Liquid Fand - Direct Growth	191,426.79 199,458.28	592.35 796.78	15,469,284 844,162 705,369	4,647.53 3,485.07 2,669.33
	ARSE Liquid Fand - Direct Growth HDFC Liquid Fund - Direct Growth Kotal Liquid Fund - Direct Growth Still Liquid Fund - Direct Growth	191,424.79	592.35	15,694,284 844,162 705,369 908,330	4,647,53 3,485,07 2,669,33 2,666,08
	AktSt. Liquid Fand - Direct Growth HDK C Laqued Fund - Direct Growth Kotak Liquid Fand - Direct Growth Sight Liquid Fand - Direct Growth Salance Laquid Fand - Treasury Flee - States Growth Flae - Growth Option	191,626,79 199,458,28 193,126,66	592.35 796.78 600.43	15,864,284 844,162 705,369 908,300 6,588	4,647.53 3,485.07 2,669.33
	ARSL Liquid Faild - Direct Growth HDFC Liquid Faild - Direct Growth Kotal Liquid Faild - Direct Growth Self Liquid Faild - Direct Growth Self Liquid Faild - Direct Growth Selfance Liquid Faild - Printers y Plan - Stront Growth Plan - Growth Option HDFC Growthight Faild - Direct - Growth	191,426.79 199,458.28	592.35 796.78	15,694,284 844,162 705,369 908,330	4,647,53 3,485,07 2,669,33 2,666,08
	AktSt. Liquid Fand - Direct Growth HDK C Laqued Fund - Direct Growth Kotak Liquid Fand - Direct Growth Sight Liquid Fand - Direct Growth Salance Laquid Fand - Treasury Flee - States Growth Flae - Growth Option	131,424,29 199,453,28 193,126,56 4,353,97	592.35 796.78 690.43	15,864,284 844,162 705,369 908,300 6,588	4,647,53 3,485,07 2,669,33 2,666,08
	ARSL Liquid Faild - Direct Growth HDFC Liquid Faild - Direct Growth Kotal Liquid Faild - Direct Growth Self Liquid Faild - Direct Growth Self Liquid Faild - Direct Growth Selfance Liquid Faild - Printers y Plan - Stront Growth Plan - Growth Option HDFC Growthight Faild - Direct - Growth	131,424,29 199,453,28 193,126,56 4,353,97	592.35 796.78 990.43 24.51 20.01	15,864,284 844,162 705,369 908,300 6,588	3,485.07 2,669.33 2,660.08 30.03
	ARSE Liquid Fand - Direct Growth HDR C Liquid Fund - Direct Growth Kotak Liquid Fand - Direct Growth Sitt Liquid Fand - Direct Growth Sitt Liquid Fand - Direct Growth Relance Liquid Fand - Treasury Flee - Street Growth Flue - Growth Option HDFC Overright Fand - Direct - Growth SITI Creetsight Fand - Direct - Contain Aggregate account of Liquided Instruments (In E Ma.)	131,424,29 199,453,28 193,126,56 4,353,97	592.35 796.78 600.43 24.51 20.01 3.259.21 3.259.21	15,004,286 844,142 705,309 W04,300 6,581	4,641.5) 3,485.01 2,669.33 2,666.08 30.0) 21,372.54 21,372.54 March 2819
	ARS. Liquid Fand - Direct Growth HDFC Liquid Fand - Direct Growth Kotal Liquid Fand - Direct Growth Sell Liquid Fand - Direct Growth Ballance Liquid Fand - Present y Fine - Street Growth Plaz - Growth Option HDFC Growth Fand - Direct - Growth SEII Chornight Fand - Direct - Growth SEII Chornight Fand - Direct - Growth	131,424,29 199,453,28 193,126,56 4,353,97	992.35 796.78 900.43 24.51 20.01 3.299.21	15,004,286 844,142 705,309 W04,300 6,581	4,641.53 3,164.07 2,664.33 2,664.08 30.03 31,372.54 21,372.54
	AltS. Liquid Fand - Direct Growth Kith C Liquid Fand - Desert Growth Kith Liquid Fand - Desert Growth Silt Liquid Fand - Desert Growth Belance Liquid Fand - Treasury First - Street Growth First - Growth Option HDFC Overright Fand - Desert - Growth Silt Overright Fand - Desert - Growth Aggregate assessed of Conjugated Instruments (In # Ma.) Trade rectifiables	131,424,29 199,453,28 193,126,56 4,353,97	592.35 796.78 690.43 24.51 20.01 3.299.21 3.299.21 3.299.21 3.1 March 2020 (2 Ma.)	15,004,286 844,142 705,309 W04,300 6,581	4,641.5) 3,485.01 2,669.33 2,666.08 30.0) 21,372.54 21,372.54 March 2819
	ARSE Liquid Fand - Direct Growth HDR C Liquid Fund - Direct Growth Kotak Liquid Fand - Direct Growth Sitt Liquid Fand - Direct Growth Sitt Liquid Fand - Direct Growth Relance Liquid Fand - Treasury Flee - Street Growth Flue - Growth Option HDFC Overright Fand - Direct - Growth SITI Creetsight Fand - Direct - Contain Aggregate account of Liquided Instruments (In E Ma.)	131,424,29 199,453,28 193,126,56 4,353,97	592.35 796.78 600.43 24.51 20.01 3.259.21 3.259.21	15,004,286 844,142 705,309 W04,300 6,583	4,641,5) 3,165,07 2,666,33 2,666,08 30,03 21,372,54 21,372,54 March 2819 (f.Me.)
	AltS. Liquid Fand - Dieser Growth RDN C Liquid Fand - Desert Growth Note Liquid Fand - Desert Growth Sitt Liquid Fand - Desert Growth Relance Liquid Fand - Treasery Fiet - Street Growth Fire - Growth Option RDPC Occupits Fand - Desert - Growth SITt Corrupts Fand - Desert - Growth Aggregate session of Liquidood Instruments (In # Ma.) Trade receivables Trade receivables Testi trade receivables	131,424,29 199,453,28 193,126,56 4,353,97	992.35 796.78 900.43 24.51 20.01 3.299.21 3.299.21 31.91arch 2628 (8.96a.)	15,004,286 844,142 705,309 W04,300 6,583	4,647.5) 3,105.07 2,664.33 2,666.08 30.00 41,372.54 21,372.54 March 2819 (f. Mo.)
	ARSE Liquid Fand - Direct Growth RDN C Liquid Fand - Desert Growth Kenk Liquid Fand - Desert Growth Sitt Liquid Fand - Desert Growth Relance Liquid Fand - Treasury Fire - Street Growth Fire - Growth Option RDPC Obscripts Fand - Desert - Growth SITI Creasing Fand - Desert - Growth Aggregate session of Conjusted Instruments (In E Ma.) Trade receivables	131,424,29 199,453,28 193,126,56 4,353,97	392.35 396.78 400.43 24.51 20.01 3.299.21 3.299.21 31.91arch 2628 (8.36a.) 1,234.17 1,234.17	15,004,284 844,142 705,369 908,330 6,583	4,647.5) 3,105.07 2,664.33 2,666.08 30.00 21,372.54 21,372.54 March 2819 (f. No.) 703.37
	AltS. Liquid Fand - Dieser Growth RDN C Liquid Fand - Desert Growth Note Liquid Fand - Desert Growth Sitt Liquid Fand - Desert Growth Relance Liquid Fand - Treasery Fiet - Street Growth Fire - Growth Option RDPC Occupits Fand - Desert - Growth SITt Corrupts Fand - Desert - Growth Aggregate session of Liquidood Instruments (In # Ma.) Trade receivables Trade receivables Testi trade receivables	131,424,29 199,453,28 193,126,56 4,353,97	562.35 766.78 660.43 24.51 20.01 3.299.21 3.299.21 31.91arch 2628 12.36.17 1.231.17 1.231.17	15,004,284 844,142 705,369 908,330 6,583	4,647.5) 3,105.07 2,664.08 30.00 21,372.54 21,372.54 March 2817 (f. Ma.) 793.37 393.37
	AltS. Liquid Fand - Dieser Growth RDN C Liquid Fand - Desert Growth Note Liquid Fand - Desert Growth Sitt Liquid Fand - Desert Growth Relance Liquid Fand - Treasery Fiet - Street Growth Fire - Growth Option RDPC Occupits Fand - Desert - Growth SITt Corrupts Fand - Desert - Growth Aggregate session of Liquidood Instruments (In # Ma.) Trade receivables Trade receivables Testi trade receivables	131,424,29 199,453,28 193,126,56 4,353,97	392.35 396.78 400.43 24.51 20.01 3.299.21 3.299.21 31.91arch 2628 (8.36a.) 1,234.17 1,234.17	15,004,284 844,142 705,369 908,330 6,583	4,647.5) 3,405.07 2,664.33 2,646.08 30.00 21,372.54 21,372.54 March 2819 (f. Mo.) 703.37
	ARSI. Liquid Fand - Direct Growth Rotal Liquid Fand - Devel Growth Rotal Liquid Fand - Devel Growth Sitt Liquid Fand - Devel Growth Sitt Liquid Fand - Devel Growth Sitt Chart Fand - Devel Growth Billiance Liquid Fand - Treatery Plee - Direct Growth Plaz - Growth Option HDPC Chartight Fand - Direct - Growth SITt Chartight Fand - Direct - Growth Aggregate seasont of Liquidad Instruments (In Edite) Trade receivables Trade receivables Trade receivables Birect - op for trade receivables	131,424,29 199,453,28 193,126,56 4,353,97	562.35 766.78 660.43 24.51 20.01 3.299.21 3.299.21 31.91arch 2628 12.36.17 1.231.17 1.231.17	15,004,284 844,142 705,369 908,330 6,583	4,647.5) 3,105.07 2,664.08 30.00 21,372.54 21,372.54 March 2817 (f. Ma.) 793.37 393.37
	AltS. Liquid Fand - Direct Growth Kith Liquid Fand - Desert Growth Kith Liquid Fand - Desert Growth Sith Liquid Fand - Desert Growth Balance Liquid Fand - Treasery First - Street Growth First - Growth Option HDFC Overright Fand - Desert - Growth SITI Grozzight Fand - Desert - Growth Aggregate session of Liquidad Instruments (In If Ma.) Trade receivables Trade receivables Basele-up for trade receivables Trade receivables	131,424,29 199,453,28 193,126,56 4,353,97	592.35 796.78 690.43 24.51 20.01 3.299.21 3.299.21 31.91arch 2028 12.311.17 1.231.17 1.231.17 1.231.17 1.231.17	15,004,284 844,142 705,369 908,330 6,583	4,647.5) 3,105.07 2,664.08 30.00 21,372.54 21,372.54 March 2819 (f. Ma.) 703.37 383.37 383.37 176.97
	AltSL Liquid Fand - Direct Growth Kitch Liquid Fand - Desert Growth Kitch Liquid Fand - Desert Growth Sitt Liquid Fand - Desert Growth Balance Liquid Fand - Treasery Flee - Street Growth Flee - Growth Option HDFC Charmple Fand - Desert - Growth Sitt Grozzaght Fand - Desert - Growth Aggregate session of Liquidad Instruments (in # Me.) Trade receivables Trade receivables Break-up for trade receivables Trade receivables Trade receivables Uneccured, considered good Trade Receivables-crede impaired	131,424,29 199,453,28 193,126,56 4,353,97	392.35 396.78 400.43 24.51 20.01 3.299.21 3.299.21 31.91arch 2020 (8.30a.) 1,234.17 1,234.17	15,004,284 844,142 705,369 908,330 6,583	4,647.5) 3,105.07 2,664.33 2,666.08 30.03 21,372.54 21,372.54 March 2819 (f. Ma.) 703.37 March 2819 (f. Ma.)
	AltS. Liquid Fand - Direct Growth Kotal Liquid Fand - Desert Growth Kotal Liquid Fand - Desert Growth Sitt Liquid Fand - Desert Growth Balance Liquid Fand - Treasery Piet - Street Growth Piez - Growth Option HDFC Cherright Fand - Desert - Growth SITt Grozzight Fand - Desert - Growth Aggregate session of Liquidad Instruments (In II Me.) Trade receivables Trade receivables Break-up for trade receivables Unecored, considered good Trade Receivables-crash exposited Unecored, considered good Trade Receivables-crash exposited Inspairment Albumance (allemance for bad and doubtful debts)	131,424,29 199,453,28 193,126,56 4,353,97	302.35 306.78 400.43 24.51 20.01 3.299.21 3.299.21 31.39arch 2039 18.39a.31 1.234.17 1.234.17 1.234.17 1.234.17 1.234.17 1.234.17	15,004,284 844,142 705,369 908,330 6,583	4,647.5) 3,105.07 2,669.33 2,666.08 30.03 21,372.54 21,372.54 March 2819 (f Ma.) 703.37 383.37
	AltSL Liquid Fand - Direct Growth Kitch Liquid Fand - Desert Growth Kitch Liquid Fand - Desert Growth Sitt Liquid Fand - Desert Growth Balance Liquid Fand - Treasery Flee - Street Growth Flee - Growth Option HDFC Charmple Fand - Desert - Growth Sitt Grozzaght Fand - Desert - Growth Aggregate session of Liquidad Instruments (in # Me.) Trade receivables Trade receivables Break-up for trade receivables Trade receivables Trade receivables Uneccured, considered good Trade Receivables-crede impaired	131,424,29 199,453,28 193,126,56 4,353,97	592.35 796.78 690.43 24.51 20.01 3.299.21 3.299.21 31.91arch 2028 12.311.17 1.231.17 1.231.17 1.231.17 1.231.17	15,004,284 844,142 705,369 908,330 6,583	4,647.5) 3,105.07 2,664.08 30.00 21,372.54 21,372.54 March 2819 (f. Ma.) 703.37 383.37 383.37 176.97

31 March 2020

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Trade receivables are non-entrest bewing and we governly outcome of 0 to 90 days.

No wade or other receivable are due from directors or other afficient of the company either severally or jointly with any other person. Not any independent receivable are that from these or private companies respectively in which any director is a partner, a director or a member.



Advances recoverable in each or kind

Accreed focuses: Total current fleaterial exists

Lene -Allowance for doubtful advances

	The second secon
Jit March 2926 (E Ma.)	31 March 2019 (t Ma.)
1,666.56	1,935.11
4.00	150.00
	-
5.36	2.43
	15.61
1,672.00	2.124.15
	(€ Ma.) 1,666.38 0.09 5.36

^{*} As per the directives of Reverve Black of India, the Company operates all online payments received from castomers through a Nodal account. Balance lying in such account is 7 450.70 Min (31 March 2019; 7 170.14 Min.) and amount due to account due to account is 2 355.31 Min (51 March 2019; 7 170.14 Min.) and amount due to account over and above the account payable to merchants which is evaluable for use by the company is disclosed as "On current account," and balance as at 31 March 2020 which is payable to merchants which is evaluable for use by the company is disclosed as "On current account," and balance as at 31 March 2020 which is payable has been disclosed under other current lability." Money bold in your in the facultal currents.

At March 31, 2020, the Company had available \$ 45 Me (31 March 2019, \$ 45:00 Me) of undraws committed becoming facilities.

For the purpose of the statement of cash flows, each and cosh equivalents comprise the following:	31 March 2018 (7 Ma.)	30 March 2019 (FMa.)
Anlances with Funds		
- On current secounts	1,666.16	1,955.11
- Depends with original numerity of less than there reports.	0.00	150.00
Cob or hard	336	1.45
Chapters in hand	114	16.61
	1.472.60	2,124,16

Other bank balances	31 March 2029 (5 Ma.)	31 March 1979 (6 Min.)
Referens with hands:		
 Deposits with original materity of most than there are no. 	1,304.64	262.79
- Deposits with original menerity of recot than 12 months.	0.49	58.11
- Margin treesy deposits	34.38	21.64
	1,991.70	342.54
Amount docknod as "Other fauncial axess"	(34.86)	(79.75)
	1,926.84	262.79

**	Other financial essets	31 March	3020 (Mn.)	31	March 3889 (T Mn.)
_	Management of the Control of the Con				
	Margin moncy deposits*		34.38		21.64
	Deposits with original maturity for more than 12 months		0.48		58.11
	Interest accrued on fixed depose with backs		88.67		3.42
	Amount specificable on assignment of posterior.		917.45		3,426.51
	Security deposits		154.54		159.08
	Advances recoverable is cash or kind.		275.48		50.90
	Accraed Income				3.77
			ATT. 28		3,725.44
	Impairment Allewance (allowance for had and doubtful beloners)				
	Unsecured, ceasidated good	4	95.000		(20.03)
	Doubtfall		4		
	Total other financial asset		216.08		3,705.41
	Breakep of above-				
	Non-current				
	Unsecured, considered good				
	Margai coursey deposits*		34,38		21.64
	Deputes with original meterny for more than 12 months		0.19		9.48
	Interest accrued on fined disposit				8.03
	Security deposits		20,19		96.34
	Total non-current financial mucts		104.76		112.39
	Corrent				
	Ensecured, considered good				
	Deposits with original maturity for more dues 12 months		0.29		57.61
	between accrued on facel depreis and others		18.67		3.39
	Security deposit	94.45		68.80	
	Leur-Allowance for doubtful deposits	(3.38)	91.07	(3.10)	65.24
	Amount recovable on assignment of constant		V17.43	74.10	3,426.52

^{*} Margin money deposit includes deposit with basis for visit guarantee changes in Dubal amounting to ₹ 2.32 Me (3) Much 2019; ₹ 0.94 Me) and in other actual arconain for various reward business graphiess ₹ 32.06 Me (3) March 2019; ₹ 20.70 Me)

275.48 CINE.641

83.84

1,111,32

(16.95)

33.97

3,593.02

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AT March 1809

Margin marry (potants lifed in New 19)	Brook up of finencial seeds carried at assorbed cost	34 March 2018	31 March 2019
Margin mercy deposits before from 151 151	No. of the last of	(2 Ma.)	(C.Me.)
Person such magned sewart for more than 12 member (\$10 member 15 member (\$10 member 15 member (\$10 member 15 member (\$10 member 15 member (\$10 member 15 member 15 member (\$10 member 15 member 15 member (\$10 member 15 member 15 member (\$10 member 15 member 15 member (\$10 member 15 member 15 member (\$10 member 15 member 15 member (\$10 member 15 member 15 member 15 member (\$10 member 15 member 15 member 15 member (\$10 member 15 membe	The state of the s	14.14	21 6
International in Social places (Social Posses 18)			24
Section Special Spec		***	
Part Concess		70.19	94.3
Secret Special Effect Pose 19 1,522 1,52		7.00 (0.00)	112.3
Secretary Separate (Febre New 19)	Comme		
Table procession (filter black?)		91.07	99.7
Calcas and colon agrication (16 ce Potes 16) 1,022 of 2,025 ce 1,025 of 2,025 ce 1,025 of 2,025 ce 1,025 of 2,025 ce 2,025			363.3
Carrest Sale Sale Sale Sale Sale Sale Sale Sale		195 (1) (1)	2,124
Advance reconnect is treat on vice Edit Power 19 25 25 25 25 25 25 25 2			262.7
American recentify to concipred on forward (fact Note 19)	Interest account on fined deposas (Refe: Note 10)	18.67	
Despite the straight armony for most han 2 march (Refer Note 10)	Advances represent the income or Land (Refer Note 10)	83.94	0.0050
Part Part			
Table control flamential asserts certifed at assert feed out Table financial assert financial assert fi		0.29	
Total financial asserts carried at assortine cast of a second cast of a			The second secon
	Total current flauncial assets carried at amounted cost	5,941.32	0.683.3
Cornect tea marks	Total financial assets carried at assertined cost	6,000,09	6,795.7
Advance to / Tax deduced is surrey (see) Advance to / Tax deduced is surrey (see) 2 Propopulation and other source Concession, consistency good, serious stated efforeuse Suffigures Suffigures Advance to surprise Advance to surprise Advance to surprise Advance to surprise More place of surrey Copula place to Avenue Surficular Su	M. Committee hand		31 March 2019
Perpayment and other search	3 30 30 30 30 30 30 30 30 30 30 30 30 30	(CME)	(5.704)
Propositions and other seach	Advance ten / Tax deducted to source (Net)		
Proposemen and other sease (2 Max) (2 Max) Stand Department and other stated effectives (222) (3.54) Stand Department and other stated effectives (3.22) (3.54) Advances to copyline (3.22) (3.54) Advances to copyline (3.54) (3.54) Proposed (3.54) (3.54) (3.54) Capital advances (3.54) (3.54) (3.54) Capital advances (3.54) (3.54) (3.54) Dubertal advances (3.54) (3.54) (3.54) Dubertal (3.54) (3.54) Dubertal (3.54) (3.54) Dubertal (3.54) (3.54) Dubertal (3.54) (3.54) Dubertal (3.54) (3.54) Dubertal (3.54) (3.54) Dubertal (3.54) (3.54) Dubertal (3.54) (3.54) Dubertal (3.54) (3.54) Dubertal (3.54) (3.54) Dubertal (3.54) (3.54) Dubertal (3.54) (3.54) Dubertal (3.54)		676.56	336.13
Security Consistency 12.22 15.44	2 Personner and other search		
Sand Trappers		IT MA.I	(C sta.)
Advances to supplies 344 12 518.1 Proposed proposes 154 162.2 Money Pickli in Trace 154 162.2 Money Pickli in Trace 154 162.2 Capital advances 159 159 142.5 Database 159 159 142.5 Database 159 159.5 Database 159 159.5 Database 160 160 160 160 Database 160 160 160 Database 160 160 160 Database 160 160 160 Database 160 160 160 Database 160 160 160 Database 160 160 Database 160 160 Database 160 160 Database 150 160 Database 150 160 Database 150 160 Database 150 160 Database 150 160 Database 150 160 Database 150 160 Database 150 160 Database 150 160 Database 150 160 Database 150 160 Database 160 160 Database 160 160 Database 160 160 Database 160 160 Database 160 160 Database		1777	15.0
Project Communication 155.48			
Manage M		A	
1.54 7.4	Money Hold in Your		
Delated with statestary/ignocreased addression 2,447.50 3,598.40 1,571.50 Impairment Allowance (allowance for bad and dealethal indiance) 1,571.50 Dealetal 141.50 1,550.50 Total 2,568.80 1,550.50 Proposed operator 1,571.50 1,550.50 Proposed operator 1,571.50 1,550.50 Proposed operator 1,571.50 1,550.50 Proposed operator 1,571.50 1,550.50 Proposed operator 1,571.50 1,550.50 Proposed operator 1,571.50 1,550.50 Proposed operator 1,571.50 1,550.50 Proposed operator 1,571.50 1,550.50 Proposed operator 1,571.50 1,571.50 Proposed ope	Capital advances	1.54	
Impairment Allowance (allowance for bad and doubtled tolerance) 1,000.401	Other advances	42 50	41.3
Desiration Allowance (allowance for bod and dealeted (science) 135.01 135.05	Balance with statutory/government authorisis	2,447.90	472.1
Doubted 14.56 135.01 15.00 1	and the state of t	3,098.49	1,576.0
Treat		and the same of th	100
Breakup of above: New-Current			
New Current	-117		1,000
Prepaid expenses	Breakup of above:		
Copied advances	Non-Current		
Total assessment	Prepaid expenses	51.91	32.36
Current Staff inspect 17.22 15.46			7.47
Staff imprent	Total ass-current	53,49	29.83
Less: -Allowance for doubtful advances 18.75 14.49 18.75 14.75 Advances to supplier 344.12 368.15 14.39 368.15 14.39 368.15 14.39 368.15 14.39 368.25 14.39 368.25 14.39 368.35 160.35	Carrent		
Advances to supplier Lane Abbreviace (or doubtful advances Lane Abbreviace (or doubtful advances (40.93) 300.24 (34.28) 483.84 Proposit concess (40.93) 300.24 (34.28) 483.84 Proposit concess (40.93) 100.37 Defect advances (40.93) 103.37 Defect adva	Suff ingrest	17.22	15.46
Advances to supplier Less Abovances (or doubtful advances Less Abovances (or doubtful advances Less Abovances Less Introduces Money beld in train A Less Introduces Money beld in train Money beld			(0.73) (4.73)
Proposition of the property 183	CONTRACTOR OF THE PROPERTY OF		31.6.17
Criter advances			(34.29) 483.84
Money held in train # 112.15 704.24 12.15 12.45 12		77.73	
Less Intriduces against money held in trial 1913.15) (129.47) 194.77 194.77 194.77 194.77 194.75 194			
Halance with scannery/generoment and archives			
Total carrent 2,913.35 2,495.39			
13. Investories 31. March 2019 31. March 2019 Traded Goods (a) lewer of cost or set reakrable value) 37.27 21.3	A STATE OF THE PROPERTY OF THE		
13 Investories (2 Ma.) (2 Ma.) (2 Ma.) Third Goods (a) lewer of cost or set realizable value) (2 Ma.)	# otpotents monty lying with Payment parways		
13 Investories (2 Ma.) (2 Ma.) (2 Ma.) Third Goods (a) lewer of cost or set realizable value) (2 Ma.)	2.0.01	31 March 2028	31 March 2015
4.14	13 favoriories		(₹Ms)
World		37.27	213
	Yetal		21.3

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	31 March 2020	31 March 2019
T4 (a) Share explicit	(EMA)	(EMa.)
Authorized Share Capital		
600,000 (31 March 2019, 600,000) report shares of E1 code	0.40	0.60
190,000 (3) March 2019, 190,0005 Computerally Convertible Computative Professors Sharet of Face value of INR 185, each ("Class A")	1.00	1.00
32,800 (3) March 2019. 32,800; Closs B 0,0001's Computativity Convertible Cumulative Professore Shares of face value of INN 104- pack (*Closs B*)	0.33	0.33
22,327 (5) March 2019; 27,3275 Closs C 0.0005% Computation Convertible Consolitive Professore Shares of face value of 198 (0)-(*Closs C*)	0.27	0.27
24,440 (3) Merch 2019: 25,460 (Clean D 6,0001% Compulsorily Conventible Consulted on Professional Shares of face value of 198.10% (*Clean D*).	11.28	0.28
930,551,591 (3) March 2019; 939,551,341) Class E. 0.0085s Computating Convertible Professor Shares of face value of ISR 15. ("Class E")	199.55	930.55
196,953,540 (31 March 2019: 190,953,340) Class F 6 (0019); Computating Convention Professor Shares of Line value of INR 25 ("Class P")	341.31	381,31
18,985 CH March 28,94. 10,985) Class G & DREED(55: Compulsorily Convertible Cumulative Preference Shares of face value of INR 6,700). (*Class G**)	72.99	72.93
81,425 (31 March 2019; 83,425) Class II Bit000013% Companies of Convention Professor States of face value of INR 6,700- (*Class IP)	138.99	538.95
1.16.750 (5) March 2014 1.16.350) Clea 10.0000013% Computerrity Correctible Cumulative Professore Sharm of face value of INR 6.700 (*Clear P)	179.55	779.55
120,000 (3) March 2019: NIL) Class I 8.8008913% Comparisonly Convenible Cumulative Perference States of face value of INR 6,780 - (*Class F)	994.00	-
To 37th 131 Merch 2019: NIL New-Yorking 0 (00000) 10% Class Non-Yesting 3-2 Computatority Convertible Committee Professions Shares of face value of IPSR 9,000 (*Class Non-Yorking 5-2")	657.35	-
1,200 (3) Month 2019. NRJ Class 22 0.00000015% Computation Convertely Consolerive Professore Stores of fine value of 15th 6,700-("Class 32").	8.04	
	4,225.19	2,725.77
Insert, withorthed and fully publ-up shares		
357,494 (31 March 2019: 337,694) equity shares of E I medi	0.54	0.34
Levi. 41.766 (31 March 2018 34), 766) Sharta hold by ESOP Tour at at the year and of \$1 such *	(0.04)	(0.94)
	0.50	8,39
Instruments controlly equity in nature		
78,741 (3) March 2019; 78,791) 0.00075 Comparisonly Convertible Commission Profession States of 8-16 each - Claim A	0.79	0.79
(b.) We (3) March 2019; 1659010.00019 Compulsorily Convenies Complains Professors Shares of ₹ 10 each - Class III.	0.17	0.17
13.664 (31 March 2019: 13664) 6 0001% Computating Committee Committee Professional Shares of Extension Class C	0.13	0.13
28,468 (31 March 2019) 25,480 (0.0001% Computerity Computative Furnishme Payforance Shave of \$10 cach - Class B	0.28	9.28
729-192,849 (3) March 2019: 7299 92949 (8 80015; Compulsority Conventing Professor Starms of F Louch - Class E	129.00	T29.19
190,613,540 (3) March 2019 (190,653,540) (00) Ps. Compalismity Convention Professor Shares of \$2 such - Class F	301:31	340.30
10,885 (3) March 2019 10885 (0.0000015% Compellantly Convenitie Completive Protectors Stores of # 6700 costs - Class G **	72.93	72.93
\$5,425 (5) March 2014 \$3425) 0.0000015% Computer by Convertible Consulative Profession Shares of \$6700 and a Class H.	358.95	158.95
103, 500 (3) March 2019 103,500) 0.00000019% Compalisorly Convertible Compliance Preference States of 20700 rach - Class I	192.45	693.45
	76 00	2000
11.777 (31 March 2019; Not 0.00000013% Compulse by Convertible Curvalance Freference Shares of 48,797 each - Class I		
 J. 177 (3) March 2019; Sci. 0.0000013% Computer by Convertible Complaints Preference Shares of 46,797 each - Class I. J. 177 (3) March 2019; Sci.) 0.0000013% Conjustorily Convertible Complaints Preference Shares of face value of 8.6,700. Class II. 	7.89	

^{*} Includes 27.69% above transferred by Despirate Geput to the treet on October 21, 2014 without circle consideration and 18,477 shares purchased 6/2 Ra. 1 from Zomain Private Limited on different states. The shares are found in the controlly of the treater.

a) Resonablation of the sharm networking at the beginning and at the end of the reporting year

Equity shares	31 March 2028		Jit March 2019	
	No.	(f Ma.)	Vo.	(This)
As the begunning of the year	331,684	634	337,644	9.34
located during the year /CCCPS/CCPS converted to Equity Shares		-		***
Outstanding at the end of the year	357,654	634	337,694	9,34
Less. Shares hold by LISOP Trust as at the year end.	41,766	6.04	41,766	0.04
Outstanding at the end of the year	295,928	636	295,928	6.36
Instruments controlly equity in nature (CCCP5-Closs A.R.C.D.G.H.I. J & J-2)				
	31 March 2018		31 March 2019	
	No.	(ESte.)	No.	(Z.Ma.)
At the importing of the year Class A	78,791	0.79	16,791	0.79
At the beginning of the year- Class II	16,396	0.17	16,396	0.17
An the beginning of the year- Clair C	13,664	9.13	13,664	0.13
At the beginning of the year- Class ()	38,460	0.28	28,460	0.28
At the beginning of the year - Class G	10,885	22.99	10.885	72.53
At the beginning of the year - Class III	83,425	558.95	83,425	338.95
At the beginning of the year : Class I	103,500	687.45		
facued during the year- Close I			100,500	652.45
fession during the year- Class I	11,717	76.91	:+	
Insued during the year- Class J-2	1,177	7.89		
Outstanding at the end of the year	348,075	1,413.50	358,121	1,33e.70
Instruments entirely ready in nature (CCFS: Class EAF)	100000			
	34 March 2029	5.1.7	31 March 2019	
	Na.	(Chin)	No.	(TMa)
At the beginning of the year- Char II	729,182,649	729.19	724,892,849	729.19
At the beginning of the year-Class II.	194,653,540	381.31	199.955,540	380.21
Characading at the end of the year	117,845,300	1,110.50	919,846,389	1,139.96

b) Termologies attached to equity shares
The Company in well-and class of equity shares having a par value of \$1 per share Each heider of equity is well-day one vote per share.
In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining noises of the company, after distribution of all preferences member of equity shares held by the shareholders.

^{**} In 2018, Zomes-Private Lamined (ZPL) had acquired Carbon Technologies Private Limited (CTPL) by way of your share i.e. 10,865 CCPS of ZMPL issued in line of 36,865 CCPS and 2,796 again; share of CTPL for

CIN : U104040L2010PTC198141

(4 (a) Share capital(coatd.): e) Terres of resorresion/redemption of CCCP%- Clem A

(i) During the year ended 31 March 2014, the Company massed 38,791 CCCPS-Class A, of £10 each fully peid-up at a previous of ₹ 26,970 per there CCCPS carry completive disclosed 66 0,0001% p. a. The company field-up at a previous of ₹ 26,970 per there CCCPS carry completive disclosed 66 0,0001% p. a. The company field-up at a first imageners and pays designed in Indian reports. The preference and designed in Advances and pays designed in Indian reports are the preference designed, each CCCPS from previous period previous designed are designed, each CCCPS and previous period previous designed are designed by a previous designed as a previous designed are designed by a previous designed by period or designed are designed by a previous period as a previous and of the period of the period period perio

been, the CCCPS helder stand to receive maker of and value on all maters that are received in the rest in our or an extension of the complex of water required to the complex of whole or innericeal configurary shares are which materially shares are which materially shares at any time of the behalter of the complex of a control to converted (i) Each helder of CCCPS are catelyde to converted them in effort, upon the configurary shares at any time of the converted into an extension price them in effort, upon the configurary time to the converted into allocations for converted into converted into a large (or any timing of above), price to the converted into a conver be recorded to the neutral whole there

d) Trems of conversion/velemption of CCCPS- Class II

(i) During the year ended 31 March 2015, the Company round 12,701 CCCPS. Class II. of \$10 cach fidly parting at a pression of \$ 97,703 per share CCCPS carry correlative dividend in 0.000174 p.a. The company qui maning me year crister 21 March 2012, the Company result 14,794 CCCPS. Class II, of \$10 cach fully parting at a premiant of \$17,703 per show CCCPS extracted and page of videors in Indian report. The preference of children is a contract of the preference of children in Indian report. The preference of children is accused from prior years per in a perfective to any divisional or distribution possible upon shares of when it was foreign to the preference is any divisional or distribution possible upon shares of when it was foreign to get the addition to and after populate of the preference divisional, cach CCCPS would be entitled by preference presents on the supplied of the preference divisional past to the helders of share of any other plans preference presents of the preference and divisional past to the helders of share of any other plans preference and the preference of the shares of the company divisional past of contract the ballet to the other plans to the preference of the company divisional past of the preference of the company divisional past of the preference of the shares and the preference of the shares and the preference of the shares and the preference of the shares and the preference of the shares and the preference of the shares and the preference of the shares and the preference of the shares and the preference of the company division to the preference of t

the matter of votes equal to the control of whole or functional cadeway states may also be acceptanted from the control of the CCCPS are calcified to personal to the CCCPS into anticology desired and under at any time at the order of the CCCPS or subject to the completes of applicable large each CCCPS into anticology desired at the control of the CCCPS are calcified to personal time of the control of the con

(in) The company will some contrary charte pursuant to the convenient of any CCCPS shall be that number observed by deciding the total amount school by the holder of CCCPS by the applicable conversion gives at the time in effect for each CCCPS, which will be separ provision of closur TT and TT.3 of Article of Assessmen. No finishing draw shall be interdispose convenient of CCCPS and complete of endancy above to be issued chall be regarded to the nearest whole share.

c) Terms of conversion/referention of CCCFS: Class C

(6 During the year ended 31 March 2016, the Company roused 27,102 CCCPS; Clau.C., of 616 each fully publicy or a previous of 7 (13,729 per share CCCPS curry owned alone decided on 0.00015; p.a. The company

to Daning the year ended 31 March 2016, the Company could 27,121 CCCPS. Class C, of Citi such fully publish in a pressuant of 1 115,729 per share CCCPS carry normalizes deviated by URCOPS, p. 1 the company declares and page deviateds in Indian repress. The professional deviated is severally and shall account from year to year whether publish and publish publish publish published or described and or described and published published as described and published published as described and published as described and published as described and published as described and published as described and published as described and published as described and published as described and published as described and published as described and published as described and the CCCPS and published as described and the CCCPS and published as described

(iii) The convenies price of each CCCPS to be optiond in the time of classing and shall be cabject to adjustments from time to time to provided for factorization of the Articles. Any adjustments of the convenies prices applicable form time is time, shall be decommend by the fining and could be to the bodge of CCCPS.

f) Turms of conversion/redesaption of CCCPS-Class D

(i) During the year ended 51 March 1806, the Company issued 28,400 CCCPS- Clean D. of \$10 mild fully paid-up at a premium of \$1,36,380 per where CCCPS carry control are dividend (ii) 0.0001% p.s. The company declares and gaze dividends in Indian respect. The Professional Devidend is considered and shall account from your to your whether or one pool, and occupied dividends shall be paid in full diographs with dividends account from prior years) part passes with the preference of dividends and the CCCPS has price and in performance to any dividend or distribution payable upon Shares of any other class or some fiscal year.

(to be address to seel other payment of the Preference Do street, each CCCPS would be quested to parameter programs to one with an new each disordering part to the holders of shares of any other class (see being Orderary um) process se a pre rata, on a fully Dilected Basis.

Names or a pre-ma, on a fully Direct three.

(II) No decided or distribution shall be paid on any Sheet of any class or anists of the Company of and to the second this as a consequence of each distribution any CCCPS would be entited to a distribution that are a consequence of each distribution any CCCPS would be entitled to a distribution distribution and consequence of each distribution and consequence of each distribution and the consequence of each distribution and the consequence of each distribution and the consequence of each distribution of the consequence of each distribution and each distribution of each distribution of the consequence of each distribution of each dis

charcose voting rights on the Class D CCCPS, as if the same were converted into Onlinery Shares. Each CCCPS shall create the holder to the number of votes equal to the number of whole or fractional Onlinery Shares into which such CCCPS could then be converted.

g) Tirran of conversion redesiption of CCPS- Class I.

(i) Diving the year couled \$1 March 2017, the Company moved \$10,551,191 Class E CCPS of \$1 each as boson clases could del as fully positive on the eligible professor absorbed whose name agrees in the Register of Members Reneficial Owners position of the Company on \$1 March 25/17 in the proportion of \$1.0000 i.e. 6600 new almost him been been usued for every 1 share of the Company held as on 30 March 25/17.

[6] Case Z. CCPS curry professional dividend of 0.0001% p.a. The company declares and ptps dividends in Tollies report. The Professional Dendered is non-curriculative and dividends shall be pind part plans with the

(iii) Class E CCPS would not be obtained as the established or any state of any state and the professional deviction on the other unitating performance theory of all classes, but present to very divisional on the other unitating performance to very divisional or devictional professional deviction of the care of facilities of them in the care of the control of the care of the control of the con

(v) The holders of the Class II. CCPS shall not be confled to any vising rights.

(vi) Class 2 CCPS shall only be transferable along with the cooling Class A CCCPS, Class B CCCPS and Class C CCCPS in proportion of borns because of CCPS Class E.

thirt Class E CCPS will not be transforable or standature basis

twin) Class E-CCP5 shall not be establed to any liquidation profession

Just Class E-CCPS shall be derived to any equation processes.

In Class E-CCPS shall be derived at the Ordinary Stories or the raise of 1,0,0000001 (18,000,000 Class E-CCPS to convent into 1 Chdeary Story) in the following events; 1) upon the earlier of convention of 8,00001%.

CCCPS, Class B-CCCPS, or Class C-CCCPS in properties of such symmetries; or 2) 1 day prior to employ of 20 years from the date of advances; or 3) commencement of Equidation proceedings of the Company, or 4). Dissolution or winding up of the affairs, business or asset of the Company.

a) Terms of conversion/volumption of CCPS-Clear F

(i) During the year ended (i) March 2017, the Company tauned (90.65), 540 Clots F CCPS, of \$2 such as because an adverse credited as fairly paid-up to the digitale preference than below values in the Register of Members Beneficial Owners position of the Company and 3 March 2017 in the proportion of 1 - 600 line. It is the Register of Members Beneficial Owners position of the Company held as on 35 March 2017.
(ii) Closs F - CCPS core; preferenced dividend by 0.0001% p.s. The company declares and gaps dividends in Indoor, report. The Preferenced Dividend in non-consistative and dividends shall be paid pair pixels with the preferenced dividend as the Closs D - CCCPS, but prior and in preference to any dividend as discribation psychological prior to the core; for some fixed year.

profession of the Chief of CCCPs, that me is not consistent and the profession of th (vi) Class F - CCPS shall only be unsufcrable along with the rating Class D CCCPS in proportion of bonut transfer of Class F - CCPS.

(vii) Class F - CCPS shall only be unsufcrable along with the rating Class D CCCPS in proportion of bonut transfer of Class F - CCPS.

(viii) Class F - CCPS shall not be greated to use to shall not be greated to use the shall not be greated to use

[100] Class F-CLPS shall not be control to any input interview of 1 0.0000001 (100,000,000 Class F-CLPS to control use 1 Ordinary Share) in the following Share in the ratio of 0.000001 (100,000,000 Class F-CLPS to control use 1 Ordinary Share) in the following country (1) space the meriter of control use 1 Ordinary Share) in the following country (1) space the control use 1 Ordinary Share) or Class F-CLPS in proportion of such controlling or 2) 1 day prior to coping of 20 years from the date of abstracts or 3) commencement of figurations proceedings of the Company or 4). ion or winding up of the affairs, business or asset of the Company

14 (a) Share contralements.

f) Terms of conversion/redemption of CCCPS- Class G

(i) During the year calculated in Indiana report. The professional standard in URAS CCCPS. Class G, of \$5700 each fully paid-up at a promise of \$132,181 per class CCCPS corry variations devisional St. Discovery variations devisional St. Discovery variations devisional St. Discovery variations and page disvidends in Indiana report. The professional discislend is considered and the latent from year to year whether paid or not paid. All accrete disvidends that the professional discislend or CCCPS and CCCPS that prior and in professional and disvidend in discislent payable upon shares of any other class or control from prior years which professional paid to the holders of their class or control to professional particles of their class of any other class (including uniformly share) or series as a pre-sear as a filling defined house. Subject to the applicable laws, the CCCPS holder that is control to receive notice of and vertex or all matures that are minimistrated to the shadders of the developing discislent in the CCCPS holder shall be employed in shadow or harder of any other class (including and house) or the shadders of the developing discislent to the CCCPS shall combined to be holders or fine control. decisions the ordinary discrete Each CCCTS shall contain the behave or the number of votes equal to the number of whole or fractional ordinary shares use which such CCCTS could then be converted.

(ii) Each behave of CCCTS are control in convert the CCCTS into undisary shares as may time at the uption of the heider of the CCCTS or unique to the compliance of applicable loop each CCCTS assumes inally be

reserved into ordinary state, to the conversion two their in effect, upon the quiter of (i) one day prior to the copiny of 20 years from the alluminate or (ii) in convention with a linking (or any linking of shares), given to the

filing of projects for opportunite discussion by wherever a more called by the Company with the company with the company and the company with the company with the company with the company with the company with the company with the company with the company with the company with the company with the company with the company with the company with the company with the company with the company with trace ordinary share pursuant to the company with the company with trace ordinary share pursuant to the company with the company with trace ordinary share pursuant to the company when the company with trace ordinary share pursuant to the company when the company with trace ordinary share pursuant to the company when the company with trace ordinary share pursuant to the company when the company with trace ordinary share pursuant to the company when the company with trace ordinary share pursuant to the company when the company with the comp to as the time in effect for such CCCPS which will be as per provision of alasmi N2 of Association. No fractional share shall be issued upon conversion of CCCPS and market of undersy share to be issued shall be munded to the nearest whole shore

J) Tirems of conversion/entemption of CCCP5- Class III

(i) During the year critical 51 Merch 2918, the Company toward 93.425 CCCTS. Class III, of 16/100 with fally publicap at a processor of 1 109.567,19 (counted off) per share CCCPS carry curvatured dividend (ii) a 0000000175 p.m. The company declares and page dividends in find an impose. The preferential dividend is remediate and shall account from year to year substitute paid or not pend. All secreced dividends shall be pend in field (dependent with dividends secreced from prior years) per prior with the preferential dividend on CCCPS and CCCPS but prior used as preference to any dividend or distribution periods. in the same found year. In addition to and other propriets of the professore dividend, each CCCPS would be welcted to participate pair-passes or any cosh or many cosh or many charter of the professor of the pro

(a) Each holder of CCCPS are entitled to account the CCCPS are polaries where at any time at the upsion of the bulbs of the CCCPS or subject to the compliance of applicable level such CCCPS automatically be conserved into actionary share, at the convenion ratio then in effect, upon the realist of 6) one day prior to the expery of 20 years from the alterment or (6) in connection with a being for any listing of shares), prior to the time of processor per sport and document by wherever man called) by the Company with the competent authority or each later date as may be permitted under applicable laws.

(sub) for the every of the liquidation of the company, usual proceeds from the near bequidation, shall be disastrated so the hidden in the enterer provided in Astician of Association of the Company and Shateholden Agreement

(n.) The company will issue neckary share pursuant in the conversion of any CCCPS shall be that common remained by multiplying the solal number of CCCPS half by the bridge of CCCPS with the applicable conversion. usio at the time at effect for such CPCPS which will be as per pressures of clean \$1 of Article of Association. No Expiritely their shall be record upon convenient of CPCPS and marrier of military chain to be usual shall be examine to the pearest whole share

b) Terms of conversion/redemption of CCCF5- Class !

(i) Thorough the year ended 31 March 1019, the Company sweet 1/03/200 CCCPS. Class 1, of fellile each fully particip as a promises of 2/2/090/92 described off) per share. CCCPS sarry consistive dividined 50 to 000000015% in a. The company declares and pays dividends in all law rapets. The preference dividend in compliance and shall accrue from year to year whether paid or not pend. All sourced dividends shall be paid in full litogether with dividend accrued from prior years) per posses with the preference dividend on CCCPS and CCCPS but prior and in perfective to say dividend or described upon chains of any other class on the same fixed year. In addition to end after process of the preference dividend, each CCCPS would be caused to perfect participate part-passe in any cash or non-cash dividend paid to the holders of stars of any other class teaching unchanged participate on a province on a province on a fully distance basis. Subject to the applicable laws, the CCCPS holder shall be caused to entered or occurrence of each value on all statutus that was authorities to the process of a province of any value or factorities and all statutes that was authorities to the control of the process of a province of any value or factorities and all statutes that was substituted to their both the factorities and all statutes that was the control of the process of a province of a shareholders of the company justicaling the analyses alexage shares. Each CCCPS shall excite the holder in the number of votes equal to the number of whole on fractional analyses along these tests which each CCCPS could then be

to Earn holder of CCCFS are enabled to connect the CCCPS into ordinary shares at any time or the option of the bottler of the CCCPS or subject to the neuralization of applicable laws each CCCPS seasonaizably be conversed area unclearly above, at the convenion rater from the first of file of the first of file expenses to the expenses from the adjustment or (a) in consection with a facing (or any limiting of sharms), prior to the filing of groupes as to expenses for expenses to expenses by whetever name called by the Company with the company auchienty or such treat date as may be permissed under applicable laws.

ini) he the event of the liquidation of the company, total proceeds from the such Equication, shall be flambased to the holders in the reseasor provided in Articles of Association of the Company and Sharebedden Agreement dated October 12, 2018

cause tension 12, 2019
(in) The company will have endinery where previous to the conversion of any CCCPS shall be that member obtained by multiplying the relial number of CCCPS both by the helder of CCCPS with the applicable conversion distributes that is effect for such CCCPS which will be as per provious of closes to of Article of Asserts ion. No finedward shall be sensed upon conversion of CCCPS and number of orderary share to be based shall (iv) The company will have order

i) Terms of conversion/redemption of CCCPS- non-voting Clini I-2*

1) Decreased consequences on 10.215, the Company round 73,375 Non-Vesting Claim 1-2 shares having a face value of \$5000 cach fully guid-up as a promiser of 1,71,155 promoted only per share for a consideration offer these cach to purchase cartain specified assets and rounness the branch of certain concerns amounting to INR 13,75,93.65,518. Non-Vesting Claim 1-2 are account a performed divisional size of 0,00000010% and well

not early a preference and again west-managery with respect to the payment of divident.
(iii) Used conversion. Near-Vising Class 1-2 shell not an any point on time carry any versus rights, even of divident bus not been point by the Company for 2 (1962) years. The Ordinary Shares arriving from the Conversions of all

(a) Unit constraint, Not-Voting Class 1-2 shall not at any point in these carry any vising rights. Over it is recovered by the Company immediately anticopial countries. On the Company of all of the Company immediately anticopials of the Indian Equally Shares. The Company immediately anticopials of the Holder Equally Shares (it is Not-Young Class 1-2) the Company immediately anticopials in the instance of the Holder Equally Shares. On the Young Class 1-2 is captured the Company of 2 (two) years than the date of all-known of the Not-Voting Class 1-2, on the the Company occurring for recovering for rec

any buting of Shares (as defined under the Assista of Association), gener to the filing of a prospectes for equivalent deciment, by whatever more collect) by the Company with the subvant competent authority or such later date as may be permitted under applicable Laws.

(v) Non-Voting Class 1-2 shall be entitled to Equidation perforance unity to the extent provided under the Companion Act, 2011

As our the above normathers have been classified as favoural liability for accounting proposes and are being for related as each reporting date (Keller Note 17).

n) Terms of conversion/redemption of CCCFS-Class 2

(i) During the year ended 31 March 2020, the Company issued 31,777 Class 3 of face value of \$6000 each fully paid-up at a premium of \$23,733,234 (nounded off) per done. Class 3 are intend at a preferential devidend rate. of \$0000003554 and the decident is commission and shall access from your to your whether or not point, and married divisionsh shall be paid in fall (suggester with divisional accessed from prior years) per passes with the preference of any divisional or distribution psychologies where of any other class or some in the same focal year. In addition to and after payment of the Professoral Divident, each Chee I would be entitled to participate part passe in any cash or row-cosh dividents pend to the holders of Shares of any other class sincluding Ordinary Shares or series on a pro-rule, so a Publy

(ii) The beliefs of the Class I shall be resided to receive notice of and vote on all motion that are submitted to the vote of the Storage before Company stackeding the beliefs of Ordinary Shares. Each Class I shall critic the holder to the number of votes equal to the number of whole or fractional Ordinary Shares into which such Class I could then be converted.

(iii) Each Class I may be connected into Ordinary Skaros at any time at the option of the folder of the Class I or subject in the compliance with applicable Laws, each Class I shall assertable into Ordinary Shares, at the Conversion Ratio then in offset, upon the curies of (i) I (Clear Bay prior to the capity of 20 (Twenty) years from the date of albeits on (ii) in connection with a Linking (or my fisting of Shares), prior to the filing of a prespective (or equivalent discussion, by inhabitor comes called) by the Company with the competent authority or such later the rowy be permisted under applicable Laws;
(iv) In the event of the liquidation of the company, with proceeds from the such liquidation, shall be distributed to the helders in the number provided in Articles of Association of the Company and Sharchalders Agreement.

One of the country of the country of the company and processes and the country of



to Private Limited Permants tourne on Zamata McCo Petrali Life o Naces to be an although the print of several and the view poer maked 31 March 2001 City : Order Programmed and Advanced and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Programmed and CCC | Prog

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- p) In the period of thre years immediately preceding 34 March 2020:
- a) The Complety had allowed 950,551,391 fully paid-up shares of face volve T1/4 each and 190,653,540 fully paid shares of face volue 12/4 each sharing the year unded March 31, 2017 to entering CCCPS holders, pursuant to bornes seem approved by the board of directors.
- b) The Company had alloted 16,883 fully paid by stores of large value \$6,980 out: claring the year order blanck \$1, 3018 pressure to acquisition of Carthon Technologies Private landed (CTPL) by way of away share i.e. 10,885 CCCPS of the company tourist find of 36,800 CCPS and 2,745 reputy share of CTPL for one cash consideration.
- c) The Company had allowed 76,376 fully paid up affects of face value \$5,000% cars, during the year ended March 31, 2010 partners to besince combination with Liber India Systems Private Limited for non-confinences.

q) For details of shares reserved for issue under the employer stack option (ESOP) plan of the company, please refer note 37.



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. Researce from operations	3) March 2014 (RAIn.)	II Merch 1919 (ENg.)
Sale of Markings Rowers from Services Royalty Income	27,902.11	12.814.02 0.15
Sale of goods Revenue from sale of traded goods	1,075.86	141.88
Revenue from approximg insults: Income from provision of platform and food delivery services	2,063.40 76,847.37	163.86 13,125.84

Timing of rendering of services

		March 31, 2010	<u>,</u>		
	Review Frankers	Received Speed staffs of	Royalty	Others	Total
		fraded goods	lector		
Services emdered as a pure in time	17,325,83	1,075.86	 -	2,053.40	20,465.00
Services rendered over time	3,581.28				5,582.28
Total Revenue from Cantract with customers	12, 16 8.14	1,075.80		2,063.40	26,047.37
AND VALUE OF MANY AND WILL AND FINE PRINCIPLE	4,00	7,070-3,0			

		March 31, 2019			
	Regresses from Sert-fors	Revenue from sek of	Respuits	Others	Tetal
		क्ष अनेन्स्र हुएएक्टर	Income		
Selection tablement by a lawter at time.	1,817.4\$	146.46	0.10	162.86	4,129.14
Services rendered over rime	3,996 57		•		3,996.57
Tend Revenue from Centerett with contacts	LILBIAAT	lalk	0.10	[#]_]#	(1.125.86

Contract Balances

The following mile provides references about receivables, coverage, quarts, and contract liabilities from estimates with customers.

Particulars	31 March 2029	31 March 2017
Trade Reconstitos (Unconditional right to consideration)	1,231.17	703.37
Conunct essess (Refer note) below)	-	5,77
Company Balkalinger, IE of its page 2 bolasty)	1,736.20	£.742.34

Notes:

- I The comment passes primarily relate to the Group's rights to associate that work completed but not balled as the repursing does. The consent assess are unsuffered to the reconstitute when the rights become assessed times.
- 2 Contract liability relates to payments received in advance of performance and defence sales revenue against which arount has been received from customer but services are yet to be readened up the reporting data either in fall or in page. Commet habitities are proportied evenly over the period of service, being performance obligation of the Group.

The allowance for doubtful accounts as of fatorch 14, 2020 and March 31, 2019 and changes in the allowance for doubtful accounts during the years and obtain that that years as follows:

Parakalan	31 March 2026	31 Matta 2010
Opening bulswor	(76.97	94.44
Add Bad Debt expenses	322.25	167.85
Law, writing offly, and of exceptables	460.981	(2757)
Closing befores	44.34	FT4.97

Common liabilities complet of destroed revenue, which is recurded when the company has received consideration in advance of transferring the performance obligations under the constant to the surference.

Changes in deferred research during the years maded Merch 31, 2020 and March 31, 1019 were as follows:

Partikulara	31 March 2028	31 March 3029
Operating balance	1,497.46	349.75
Add Revenue deferred	897.42	1,497.66
Less: Revenue recognisted	(885.43)	303.12
Light Contributive continue adjustments to several due to a continue audification or foreign exchange	gs .	
difference	(400.51)	4.93
Challeg belonse	1,234,44	1,497,44

The following table closure the estimated property from defined revenue included in our contrast Statetry between an property to be recognized in fature period:		
Particulars To be recognised washin one your To be secargised as more than one your Closing Balance	36 March 1816 1,181.52 257.32 1,438.84	31 March 2919 1,009,66 489,60 1,477,46



(# Miss.) 40.80 4.54 219.56 773.71 (240.65) 204.58 (1.86 344.63 1,338.02 31 March 2870 (# Miss.) 1105.13 1,185.33	(3 Me.) 113.1 10.3 345.6 47.1 201.6 1.5 1.5 1.5 1.6 1.6 1.6 1.6 1.6 1.6 1.6 1.6 1.6 1.6
4.54 219.56 173.74 1240.66) 294.58 0.86 344.63 1,388.02 31 34mch 2010 (2.56a.)	10.3 345.6 47.1 201.6 103.6 0.3 1.5 844.2 37 March 29 (7 Mar)
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M. Osher Espesses		31 March 2029	31 March 2019
		(CM1)	(F Nie.
प्रमुख के जिल्ला		62.94	31.6
Rest		387.21	416,8
Rance and toron.		62.73	47,54
Renows and maintenance		156.34	PĢ.14
Adheroisenneus and shieb promotion		£3,384.24	12,359.64
Traveling and conveyance		444.36	451,5
Server and composition took		1,053.95	643.5
17 Support Services		983.62	596 0
Requestrated good		32.75	44 71
htmatt:		197.95	\$ 0 at
Commissions and brokerage		28.30	5.00
Postage & Counter Con		10.81	IRII
Printing and mationary		7.86	3.54
Securey expense		139.62	◆7.55
tagel and productional fee		758.91	912.72
Receiped subscriptions		1.10	11.34
Bod debta writers off	124.95		29.47
Léa; bad dels à gain) aperijag pre-vision	(60 98)	6391	(27.51)
Advusor witter of		1507	52.75
Fitted Assets wherehold			0/10
Provision for doubtful debts and advances		447.96	122.49
Омезоник ед-заруват ком		10,457.72	[3,360.R2
Fereign exchange less (net)		0.91	0.26
Investment Written Off		1.44	18.0
Miscellaneous expenses		64.29	31.05
·	_	3937441.	10,927.26
30. Exceptional terms		31 Merch 4030	31 March 2017
		(7 Ma.)	(EMa.)
Income on assegment of Contracts			8,260 94
Fair Value of deferred consideration on estigament of Convects			2,219.11
For Value grandless) of connegate consideration on assignment of Corenets		(359.40)	1,210.67
tenerest income on Fee Value of deferred consideration on assignment of Contracts			19.49
Provision for despension in value of investments in exampledes (anales) written back (net)		257.62	(310.90)
Empairment of invertible security		(135.20)	•
Janpainenen of goodwill	_	1982 771	11,999.10
	_	(1.220.29)	10,007.11
SI. Excelled per Equity Share		36 March 2028	31 Aborth 2019
		(PMsJ	(4 Mb.)

Basic EPS amounts are calculated by dividing the loss for the year starbulable to equity holders of the parent by the weighted average marker of Equity theres occurring the year.

The following reflects the income and share days used to the basic and allused ETS computations	31 Merch 2000 (in T Ma)	31 March 2849 (lis 7 Mm)
Loop stirily order to equity halders of the company	123,674,51)	19,153,29)
Whighted everyge market of equity shares in calculating basic and shared EFS	337, 694	257,694
Basic and Albert loss per there	(0.07)	(9,03)

There are potential against stress at an 31 March 2020 and 31 March 2019 at the form of CCCPS and stock options instead. As these are annihilative, they are ignored in the calendation of diseast earning per share and accordingly the diseast earning per share an basic earning per share.

(This space has been intentionally high filesal)



32 Significant accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the grouping disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements

In the process of applying the accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognized in the financial statements:

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the conving amounts of assets and liabilities within the next financial year, are described below. The Group based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Group. Such changes are reflected in the assumptions when they occur.

Share-based payments

Employees of the Group receive remaneration in the form of share based payment transactions, whereby employees render services as consideration for equity instruments (equity-settled transactions). In accordance with the Ind AS 102 Share Based Payments, the cost of equity-settled transactions is measured using the fair value method. The cumulative expense recognized for equity-settled transactions at each reporting date until the vesting date reflects the extent to which the vesting period has expired and the Group's best estimate of the number of equity instruments that will ultimately vest. The expense or credit recognized in the statement of profit and loss for a period represents the movement in cumulative expense recognized as at the beginning and end of that period and is recognized in employee benefits expense.

Defined benefit plans (gratuity benefits)

The cost of the defined benefit gratuary plan and the present value of the gratuary obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

The parameter most subject to change is the discount rate. In determining the appropriate discount rate for plans operated, the management considers the interest rates of government bands in currencies consistent with the currencies of the post-employment benefit obligation.

The mortality rate is based on publicly available mortality table. The mortality table tend to change only at interval in response to demographic changes. Future salary increases and granuity increases are based on expected future inflation rates.

Further details about granuity obligations are given in note 36.

Fair value measurement of financial instruments

When the fair values of financial assets and financial fiabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

Business combinations

As disclosed in Note 2.2. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the invester and has the ability to affect those returns through its power over the investee. In cases, where the Group holds less than half of the voting rights of an investee, significant judgement is required by management to determine whether the Group has control over the investee, which is established if and only if the Group has:

- ► Power over the investee (i.e. existing rights that give it the current ability to direct the relevant activities of the investee)
- Exposure, or rights, to variable returns from its involvement with the investee, and
- ► The ability to use its power over the investee to affect its returns.

Further details about business combinations are given in note 33.

Incentives

As disclosed in Note 2.3, the Group provides incentives to its transacting users in various forms including credits and direct payment discounts to promote traffic on its site. All incentives given to the users where the group is responsible for delivery are recorded as a reduction of revenue to the extent of the revenue camed from that user on a transaction by transaction basis. The amount of incentive in excess of the revenue camed from the transacting users is recorded as advertisement and sales promotion expense. In other cases, where group is not responsible for delivery, management is required to determine whether the incentives are in substance a payment on behalf of the restaurant merchants and should therefore be recorded as a reduction of revenue or advertisement and sales promotion expenses. Some of the factors considered in management's evaluation of such incentives being payments on behalf of restaurant merchants include whether the incentives are given at the Group's discretion, contractual agreements with the restaurant merchants, business strategy and objectives and design of the incentive program(s), etc.

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33. Business combinations

Acquisition during the year ended 31 March 2020

L. Acquisition of Uber Eats Assets

The Group entered into an agreement dated January 21, 2020 to parchase "Uber Eats Asset" in India, which is the core asset for 'Uber Eats Business' alongwith Non-Compete and Brand License arrangement for India from Uber India Systems Private Limited ("UISPL"), for a consideration payable through issuance of the Group's Series Non-Vising 0.00000010% Class 1-2 CCCPS amounting to INR 13,759.52 Mr. The management has assessed and accounted for this transaction as business combination based on the followings facts:

- Uber Eats Assets acquired can be integrated with Group's available Inputs/processes, i.e. tech platform, salesforce etc. to generate outputs in the form of Food Delivery Orders
- UISPL was desirous of exiting the India market for food delivery services and through this transaction has ceased the business for the next 3 years.

Assets acquired and liabilities assumed

The fair values of the identifiable assets of UISPL as at the date of acquisition (2) January 2020) were:

	Halances recognised on acquisition
Identifiable net assets at fair value	(8 Ma.)
Brand License	1,234.37
Non Compete Obligations	1,354.44
Goodwill (Uber Eats Assets)	41,[70.7]
Total Purchase consideration	13,759.52
Purchase consideration	(₹ Ma.)
Shares to be issued, at fair value	687,38
Shart premium	13,071.98
Cash Consideration paid	0.15
Total Purchase consideration	13,759.52

The Uber Eats Assets valued and invoiced at \$11,170.71 Mn comprise of various items such as Uber Eats Data. Uber Eats Contracts and the Transition services provided by UISPL. The rights, title and interest in the Uber Eats Assets were transferred to the Group on the closing date as per the agreement. Since these assets are composite, they could not be identified and recognised distinctly and thus have been recognised in the accounts as goodwill.

Analysis of cash flows on acquisition:

Transaction costs of the acquisition (included in cash flows from operating activities)

Net cash paid to acquire the business (included in cash flows from investing activities)

Net cash flow on acquisition

0.15

The Group has assed 16,376 no of CCCPS which has been classified as financial liability (Reference 14(a)(1) and 17) and paid cash of € 0.15 Me as consideration for the acquisition of business. The fair value of the shares is calculated with reference to the valuation of the shares of UISPs, at the date of acquisition, which was INR 180,153 each. The fair value of the alpare

All other disclosures as required under IND AS 103 are impracticable as:

i) there were no contingent consideration arrangements entered into with the acquiree,

ii) no contingent liabilities have been recognised,

(iii) there are no such transactions that are recognized separately from the acquisition of assets and assumption of liabilities in the business combination.

(iv) the above business combination is not a bargain-purchase

(v) the above business combination is not achieved in stages.

2. Business Transfer Agreement with Carthero Technologies Private Limited

In the current year, business transfer agreement has been executed on August 16, 2019 ("the BTA") between Zomato Private Limited ("ZPL") and Carthero Technologies Private Limited ("CTPL"), pursuant to provisions of the Companies Act., 2013 ("the Act") and rules framed thereunder.

CTPL agreed to sell, transfer, convey and deliver to Zomato, the Delivery Business (as defined hereinafter) as a going concern on a sharp sale basis (as defined in Section 2(42C) of the Income Tax Act, 1561) for a lump sum consideration of INR 10 Mn without values being assigned to individual assets and liabilities.

The BTA was approved by respective board of directors of both the companies. The BTA became effective from August 16, 2019

"Delivery Business" includes business of providing food delivery services through the help of technology plutform and related assets and liabilities.

There is no impact of the business transfer on the consolidated financial statements.



13. Business combinations

Acquisition during the year ended 31 March 2019

Acquisition of Tonguestan Food Networks Private Limited

On 1st November 2018, the Group entered into acquisition agreement for purchase of 100% shares of Tongaestan Food Network Private Limited (TFNPL), a non-listed company bised in India. As at March 31, 2019, the Group had acquired 36.30 % of shareholding in TFNPL, however the Group established control over TFNPL and has therefore concluded TFNPL to be not subsidiary. Factors considered for establishing control over TFNPL are:

- Control established through 100% control of the board upon 1st completion due being 22 Nevember 2018
- Control over the operations of TFNPL
- Presence of call option giving the Group present access to return associated with ownership interest in the shares

TENPL is engaged in the business of arranging outdoor extering, supply of prepared foodstuffs to individuals, firms and corporate (and customers) from the exterers (merchants) and acts as as agent between the end customers and the exterers (merchants).

Assets acquired and liabilities assumed

The fair values of the identifiable assets and liabilities of TFNPL as at the date of ocquisition (30 November 2018) were

	Balances recognised on acquisition
Assets	(č Ma.)
Property, plant and equipment	7,17
Prepayments and other assets	8.15
Other non-current assets	7.07
Trade receivables	45.96
Cash and cash equivolents	3.78
Other bank balances	1,03
Other financial assets	1.25
Total Assets	74.41
Liabilities	
Borrowings	83.55
Trude payables	73.65
Other firancial liabilities	9.49
Provisiona	1,65
Other current liabilities	9.34
Total Liabilities	168.68
Identifiable net assets at fair value	(94.27)
Fair Value of Intangible Assets	10-474
- Customer Relationships	209.44
- Technology Platform	2.20
Total	210.64
Share in opining loss of the subsidiary	(171.89)
Share in equity	87.59
Goodwill arising on acquisition	822.90
Total Purchase consideration	1,044.51

The goodwill of \$822.90 Mn comprises the value of expected synergies arising from the acquaintien. None of the goodwill recognised is expected to be detectible for income tax purposes. From the date of acquaintion, TFNPL has contributed \$65.97 Mn of revenue* and \$126.71 Mn of loss* to the loss before tax from operations of the Group.

^{*} Before inter-company eliminations

Purchase consideration	(Y Ma.)
Shares to be issued, at fair value	4.15
Share premium	224.27
Cash Consideration poid	229.56
Deferred Consideration*	586.53
Total Purchase consideration	1 044 51

As part of the acquainton agreement with the previous owners of TFNPL, a deferred consideration has been agreed. There will be additional cash payments to the previous owner of TFNPL in the financial year 2019-20. In the current year, the Group has entered into a sentencial agreement with the previous owner and has agreed to pay ₹ 0.50 Mm purposant to such agreement.

Analysis of cash flows on acquisition:

Transaction costs of the acquisition (included in cosh flows from operating activities)

Net cosh acquired with the subsidiary (included in cash flows from investing activities)

364.48

Net cash flow an acquisition

The Group will issue 620 equity share and pay cash of \$ 816.09 Mm as consideration for the 100% interest in TFNPL. The flar value of the shares is calculated with reference to the valuation of the shares of TFNPL at the date of acquisition, which was INR, 217,610.87 each. The fair value of the consideration given is therefore INR 1,044.51 Mm.

All other disclosures as required under IND AS 103 are impracticable as:

- i) fair valuation was not done of the ostal consideration transferred or each major class of consideration at the date of acquisition or thereafter,
- ii) there were no contingers consideration arrangements entered into with the acquirect,
- iii) no comingent liabilities have been recognised,
- (iv) there are no such framuctions that are recognized separately from the acquisition of assets and assumption of flabilities in the business contribution,
- (V) the above business combination is not a bargain-purchase
- (vi) the above business combination is not achieved in stages.



34. Mehrtal parily-owned subsidiaries

 Financial information of a 	asbaidinnes than	have stateful non-control	hre witerests	la provided below:
--	------------------	---------------------------	---------------	--------------------

	Country of Interpression and	·	
Neme	opersu6es	31 March 2020)) March 2019
Delivery21 lac	Philippines	47.10%	47.50%
Carthury Technologies Private Limited*	deslia	0.00%	12,56%
feferantics regarding nea-controlling interest	:		
			r₹ (rta.)
		31 March 2428	31 March 3017
Accomplished believes of material ann-commit	Lag ladenese		455.73
Defivery2s lac.		102 001	(55.72)
Carbon Technologica Private 1.5sulad=		-	(258.45)
Profit/flate) allocated to material pos-controlling	ng interest:		
Delkery21 Inc.		(4,22)	(6.59)
Carbine Technologies Private Limited*		(36.141)	(449.01)

The numerical financial information of these subsolutions are provided below. This information is based on amounts before inter-company alimentoms.

Summerized statement of profit and how	Curthers Technologies Priva	ite (James (CTPL)* (C. Ma.)	Belfvery 2	l Inc <u>(R_Ma)</u>
Summerstand attractions of profit and loss for the year emblat 31 March, 1939	31 Nava 2010	31 March 2019	31 March 2010	31 March 2019
Revenue force operations	k,9k3.87	JD,J6761		¥ť,£
Other markins	80.94	98.78	-	-
Etaplojete Stenciii englovara	11333	181.55	3.26	1.27
Depreciation and amorrisation	0.67	4 56	9.53	0.77
Finance cour	19.06	0.91		113
Other expenses	PU.364.71	15,250 10	8.56	6.40
Total captors	10,513.44	15,836.52	131	13.47
Freili belora (m	[140.81]	(3,572.16)	(5.35)	(8.79)
Competicione locano	9.13	(2.81)	414.06)	JS.83)
Teral comprehensive income	(1,448.47)	(3,574.97)	119-41)	(1441)
Aprilosable to con-centrolling inversel Dividends paid to non-controlling arteriors	(181.85)	(447.01)	(0.3R)	[6,40]
Summarked Brilença Shari on et:	3t March 3920	Il March 2010	11 Merch 2020	42 M(n.) 31 March 2019
Cush and craft equivalents (outen)		287.44	021	4.66
Orber Bank Balances (cumtes)		0.90		
Property, plant and equipment and other imaginar access	-	473.05		0.51
Other Assets (current and pen-current)	-	35.73	1.42	236
Trade and other receivables (RUTONS)	-	4.14	264	2.16
Figure and (names)	-	83.22		
Current Ten Assets	-	210.57	-	
Trade and other payable (gurped and non-culters)	-	(3,134 82)	(140.66)	(126.47)
Provition		(11.51)		-
Total Equity	-	G.87,72)	(635.99)	(116.58)
Attributable to:				
Equity holders of percent	-	(1.799.17)	(70.99)	(60.87)
Men-controlling interest	•	(3\$8.45)	(65.00)	(55.72)
	30 March 10309	31 Minsh 2019	31 March 1029	(E Men.)
Sammarhard cook. Now (of prompt light a) att	103.19			31 March 2014
Operating	193.19 (303.21)	(321.40)	9.03	20.24
hwates		(24.59) 409.61	(0 92) (14.46)	9.11 (14.43)
Francing	(196,44)	(44.31)		((†63)
Net happeage/julicares pet for could make about a could relieve	(FOMM)	100.11	(4.48)	276

^{*} The Beard of Directors of the Group, at its meeting held on August 98, 2010 approved the sequinition of 12,50% state from the attourby absorbeint of Canbaro Technologies Private Member for a purchase providention of INR 0.99 Lathus The Business Transfer Agreement because effective from August 16, 2019.

© Costs flows upto the dute of acquirition.

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35 Interest in Joint Venture Company (JVC)

The Group has a 49% unseres in Zomoto Media W.L. a joint verture involved in the General transletting services.

The Group's interest in Zomeo Media WLL is accounted for using the equity method in the consolidated farancial statements. Summerized farancial information of the John venues, based on its Ind AS financial statements, and reconcillation with the carrying amount of the investment in consolidated farancial statements are set out below.

Summarized balance sheet so at 34 March 2020:

Management and market and are he interest to the test		(R Mm.)
	Zemato Media WLL	Zomate Media WLL
Particulars	3] March 2020	11 March 2019
Current assess, including cash and cash equivalents 5 Mn. 199 (3) Musch 2019: 7 Mn. 2-17)		
and prepayments 3 Min. 0.35 (31 March 2019; 3 Ma. 2 16)	234	427
Non-currents assets	8 46	0.67
Current liabilisies	(5.31)	(4.98)
Equity	(251)	(0.04)
Properties of the Group's ownership	49%	49%
Carrying arrownt of the involunce	(1.23)	(0.02)

Summarised statement of profit and less of Zommo Media WLL:

Summarises statement of protitional tests of Zomino Media W.L.C.		(₹ Ma.)
	31 Mayeb 2020	31 March 2019
Revenue from operations	0.14	3.34
Other income	0.22	45.99
Employee benefits expense	0.02	0.02
Other expenses	2.77	9.93
Degreeinies and amonization expense	0.24	0.47
Not Hossi-targetis	(2.67)	38.91
Proportion of the Group's ownership	49%	49%
Group's share of profit for the year	(131)	19.07

The group had no contingent Hatellites or capital commitments releting to be secress as Zonato Media WLL as at 31 March 2020 and 2019. The joint venture had no other contingen liabilities or capital commitments at at 31 March 2020, 31 March 2019. The carrying value of inventurent is the jour venture is nil, hence not reported in consolidated faragetals.

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States from Linked Street's been as Zennie Meth Privat Linked).
Next to considered States of strictments for the year ended 31 March 1038.
(The 1 VIDAGE) 24(027): 19141.

No. Consists plan.
The Complete a defined benefit grantery plan of balant a poverned by the Payment of Construct And, 1972 and the grantery plan of Middle East bostoms are governed by United Arch Environ Labora Law. Under the rect credityre who has completed the years of derivate and subset at notiveness age.

Charges in the defined barrels obligation as at 31 March 2020.

			Granulty rest sha	rged to prinfit ser land			Rencator	Control gales Visited h	a silver comprehen	milyo incustre				
Beartpiles	1 April 2019	Servin Cou.	- Net Internet expense	Network Included in periff or loss (New Nor	Bree Ba	Retern on plan courts (rechalling assessme (rechalling assessme (rechalled in section)	Actuals charge wildig from thereto in demographic assumptions	Actuarial charges eriong ben charges in financial assempliers	Experience adjustments	Subsect included in OCI	Adjanamo	Completion by employer	Adjustment of acquilitiess/ (dispussible)	M March Mar
Defeat head absolute	112.06	47.54	10.04	(155	14.14	-	-	34.72		1472	3.11	-	151	18553
The name of white party			-				+				4	*		
Resell lishelly	10.00	47.54	10.00	3643	34.84	-	-	24.72		24.72	3.01		2.94	183.32

Changes in the defined benefit obligation on at 31 March 2819.

		The second	Cratain cest cha	regard to provide or loss			Remembersh	ent gal earlies	ether comprehe	edre income		-		
Description	1 April 2018	Sarvice Coat	Net laterest expenses	Sub-tend leathed in profit or less (Note 1987	Pire I	Return on plan assets desirable amazets technical in art inerest represent	Actuarité changes artinig from thought in demagnaphic assumptions of	Actuarial char arising from tangen to from anymentation	Esperience	Reperturer Saboral FCTS Allgaments Incident Adjustments a OCI	Adjustments	Contribution by emplayer	Adjustment of asspirations, (Physoski)	31 March 3015**
Defaul touck obligation	19.29	18.31	8.42	44.77	19.24	-	1	433	,	410	2.13		4	112.06
Fair value of plan assets				*			+	+						-
Bereft Lisbility	79.22	16.31	643	44.77	14.04	4	Y	430		4.65	2.13			11275

* The closing blotting and amount things to 1996 and Look Segment String the year as shown above document actuals the amount for the Common and Power Liver Common and Power Liver Common and Power Liver Common and Power Liver Common and April 1997 and 1997

The principal assumptions used in docreticing greataly obligations for the Orosp's plan in shown below:

	31 March 2018	31 March 2819
Discount rate	D-40% - 6.58%	D401-4.904 2304-7.00%
Foliare calary increases	10,00%	1011-101
Retirement age (mars)	*	32
Montality rates inclusive of pravition for disability	Descell	106% a/10/LM (2006 - 08)
Employee tumover (age)		
Up to 30 Years	30%	20%
Abrost 18 Years	25%	25%

A quasibative sentitrity analysis for significant assumption as at 31 March 2020 is senteren before:

Discount not decrease by 18%	N.	Figher salary decrease by LONs.	17.73	Onego is denegraphic accomplication by 0.5% (decrease)	11.0
33 March 2028 31 March 2019 Discuss rais receme by 1,0%	(6.37)	Patient taking location by LESs.	1.10	Charge is demographic availableship by 8.5% (hexteas)	P.241 (5.53)
Screening from	Propertion defined benefit obligation	South and a level	Prepart on defined benefit offiquetor	Seesability level	Dopact on defined benefit of Ageston

The semantry majors above hare been decreased based on a method that crosspokes disimpation delined beautil obligation as a result of resembles charges in key assumptions recurring at the real of the reporting princip

The servinge distantial that hearft plan abiligation of the cost of the experting period is 27.51 years (21 March 2009, 26.64 years).



37 Share-based payments

General Employee Share-option Plan (GESP): Employee Stock Option Plan -ESOP-2014

The Group instituted the Employee Stock Option Plan(s) to grant equity based incentives to eligible employees of Group and its subsidiaries. The ESOP plan-POODIEBAY Employee Stock Option Plan 2014 ("The Scheme") has been approved by the Board of Directors of the Group at their meeting held on 22 April 2014 (further amended at their meeting held on 30 March 2017) and by the shareholders of the Group by way of special resolution passed at their Annual General Meeting held on June 27, 2014 (further amended at their meeting held on 31 March 2017) for grant aggregating 27,089 options of the Group. The Scheme covers grant of options to the specified permanent employees of the Group and its subsidiaries including any Director whether whole-time or otherwise but excluding the Independent Director and promoter of the Group. The Group further granted 5,364 options under the ESOP scheme at the extra ordinary general meeting held on September 07, 2015 and 9,313 options under the ESOP scheme at the extra ordinary general meeting held on September 07, 2015 and 9,313 options

The Zomato Employee Stock Option Plan 2018 ("The 2018 Scheme") has been approved by the Board of Directors of the Group at their meeting held on 20 July 2018 and by the shareholders of the Group by way of ordinary resolution passed at their Extraordinary General Meeting held on October 22, 2018 for granting, aggregate 30,150 options. The Scheme covers grant of options to the specified permanent employees of the Group including any Director whether whole-time or otherwise but excluding the promoters. Independent Director and directors who either himself or through his relative or through any body corporate, directly or indirectly holds more than 10% of the outstanding equity shares of the Group and employees and directors of Subsidiary and Holding Group of the Group.

The options granted under the Scheme shall yest not less than one year and not more than 5 years from the date of grant of such Options. Option can be exercised at the time of liquidity event or upto 3 years from the date of ceasing of employment or upto 9 years from the date of vesting, whichever is applicable as per the provision outlined in the Scheme and the equity shares arising on exercise of such options shall not be subject to any lock-in period.

The options granted under the 2018 Scheme would vest within the minimum period of one (1) year and maximum period of ten (10) years from the date of grant of such Options. Option can be exercised at the time of liquidity event as per the provision outlined in the 2018 Scheme and the equity shares urising on exercise of such options shall not be subject to any lock-in period.

Movements during the year

The following table illustrates the number and weighted average exercise prices (WAEP) of, and movements in, share options during the year:

	31 March 2020 Number	31 March 2020 WAEP	31 March 2019 Number	31 March 2019 WAEP
Outstanding at 1 April	52,211	INR 6186	26,866	INR 13217
Granted during the year	16,122	INR I	28,754	INR I
Forfeited during the year	-			1.0
Exercised during the year		2010		T
Expired during the year	9,444	INR I	3,409	INR 9722.14
Outstanding at 31 March	58,888	INR 5485	52,211	INR 6186
Exercisable at 31 March	27,496	INR 11716.58	18,511	INR 14958.81

The weighted average remaining contractual life for the share options outstanding as at 31 March 2020 was 7.45 years (31 March 2019; 7.98 years).

The weighted average fair value of options granted during the year was INR 144,864 (31 March 2019; INR 101,287).

The range of exercise prices for options outstanding at the end of the year was INR 1 to INR 142,585 (31 March 2019: INR 1 to INR 142,585).

The following tables list the inputs to the models used for the GESP plans for the years ended 31 March 2020 and 31 March 2019, respectively:

	GESP	GESP
Dividend yield (%)	0.00%	0.00%
Expected volatility (%)	50.00%	50.00%
Risk-free interest rate (%)	5% - 7.1%	6% - 8.2%
Expected life of share options	5 to 6 years	5 to 6 years
Weighted average share price (INR.)	171,270	131,926
Model used	Black Scholes	valuation model

The expected life of the share options is based on historical data and current expectations and is not necessarily indicative of exercise patterns that may occur. The expected volatility reflects the assumption that the historical volatility over a period similar to the life of the options is indicative of future trends, which may also not necessarily be the actual outcome.

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31 Murch 2019

31 March 2020

38. Leases

The Group has adopted Ind AS 116 "Leases" from April 01, 2019, which resulted in changes in accounting policies in the financial statements.

Transition

Effective April 1, 2019, the Group adopted ind AS 116 "Leases" and applied the standard to all lease contracts existing on April 1, 2019 using the modified reprospective method and with the cumulative effect of initially applying the standard a recognised on the date of initial adjustment (April 1,2019). Consequently, the Group recorded the lease liability at the present value of the lease payments discounted at the incremental borrowing rate and the right to use asset at its carrying amount as if the standard had been applied since the commencement date of the lease, but discounted at the lease's incremental borrowing rate at the date of initial application. Comparatives as at and for the year ended March 31, 2019 have not been retrospectively adjusted and therefore will continue to be reported under the accounting policies included as part of our financial statements for the year ended March 31, 2019

On transition, the adoption of the new standard resulted in recognition of Right of Use' asset of Rs. 1,208.01 Mn and a lease liability of Rs. 1,208.01 Mn. The effect of this adoption is insignificant on the loss for the year and loss per share, had AS 116 has resulted in an increase in each inflows from operating activities and an increase in each suffices from financing activities on account of lease payments.

The following is the summary of practical expedients elected on initial application:

- 1. Applying a single discount rate to a portfolio of leases with reasonably similar characteristics
- 2. Applied the exemption not to recognize right-of-use mass and liabilities for leases with less than 12 months of lease term on the date of initial application.
- 3. Exchaded the initial direct costs from the measurement of the right-of-use asset at the date of initial application.
- 4. The Group has also elected not to reassess whether a contract is, or contains a lease at the date of initial application. Instead, for contracts entered into before the transition date the Group relied on its assessment made applying and AS 17 and Appendix C to laid AS 17, Determining whether an Arrangement contains a Lease.

The weighted average incremental borrowing rate applied to lease liabilities as at April 1, 2019 is 11%.

Set out below are the carrying amounts of right-of-use assets recognised and the movements during the peri-	od	
Particulars		31 March 2020
		(7 Mn)
Opening balance		1,205.01
Additions.		62.49
Deletions		(332.10)
Depreciation expense		(270.18)
As at 31 March 2020		668.22
Set out below are the carrying amounts of lease liabilities and the movements during the period:		
Particulars		31 March 2020
		(f Mn.)
Opening balance		1,208.01
Additions		62,49
Deletions (includes ₹ 12.07 Mn written back)		(354.16)
Accretion of interest		110.20
Payments.		(309.42)
As at 31 March 2020		717.12
The following is the break-up of current and non-current fease liabilities as of March 31, 2020		
Particulars		31 March 2020
		(f Mn.)
Current lease liabilities		152.88
Non-current lease liabilities		564.24
Total		717.12
The following are the amounts recognised in Profit or Lose:		
Particulars		31 March 2020
The state of the s		(f Mn.)
Depreciation expense of right-of-use assets		270.18
Interest expense on lease liabilities		110.20
Lease liability written back		(22.07)
Total amount recognised in Profit or Loss		358.31

The Group had total cash outflows for leases of Rs. 309.42 Mn in 31 March 2020 (31 March 2019 ENR Nii). The Group also had non-each additions to right-of-use assets and lease liabilities of Rs 42.49 Mn in 31 March 2020.

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pp. Leaker (County)

The lattle below provides details regarding the continued impurities of lease liabilities	N. of March 31, 2020 on an engliscopropt bases:
Participan	31 Murch 1818
	(E ML)
Loss than one year	316.76
One to dive years	357.43
Моге фал бис учесь	t₩20
THE	······································

The Group does not fine a significant liquidity risk with regard to as least Unbillion up the current essent are sufficient to meet the obliquations related to beaut liabilities at and when they fall that

Remail exposes recorded for shart-term lesses, who \$4, \$47.21 Stat for the year crided March \$1,2020.

The aggregate deprecisions on ROU assets has been included under depreciation and provincial expense on the Consolidated Sustained of Freds and Lord.

The effect of adoption of bod AS 184 is at follows:

Baltiner Short Addeds	31-Mar-18
Right of our store	
Telef starts	664.12
11 m market	MA.12
LiebMides	
Lease Septrating	797 12
Tatal Ushilities	707.13
Invener Soncesco	
	81-Map-24
Осументикан жаф экончиниен	210.11
Oger expenses	J19.43)
Personal control	\$10.2 6
Letter lability westers back	(22,07)
Lease for the year	4.5
Statement of cath Dawn (Могина) финеральна)	
	31-Mar-28
Imperi On Profit and Loss	(48.89)
Depreciation on right-of-use assets	276.8k
laseres. Cost	119,50
Lough Ji shalling worten back	(22,07)
Cash generated from operations (A)	309.42
Payment of prominal position of Legge Sortifice	(199.11)
Cobpress co. or Brade licitidities	(#10.24)
Net make purificus from Recording exclutely (III)	(199.42)
Net focuses to such and each controllers during the year (A+B)	

There is no sustant support on other comparisoners; justices or the basic and distant loss per share.

Obsteners as per INO-AS 17 w.r.s. previous financial year to. March 81, 3819

Operating lesse commitments - Group as Jerses

The Group has encode two operating leases on safetin promotes, with least topic between over to one years. There is escalation classe on the least agreement, There are no restrictions interest for frame processed. The cord appropriate during the parts is an follows.

Lenor regenue for the period	 Al Missel, 1020 (C. Miss)	Ji March 2010 R Maj
Louis payments for the year	<u> </u>	410.38
		414.39

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Trade products their five Ma	24440					2,584,09	1344
Harvering control have bly	1144						D-44
Other Secured Individual Nation Assembly State (Aug. 17)		10,714737				18,79431	13.15931
Colon Control Labelson H Spread (Parky Street 24)	238 %					2,534,96	239696
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Incomes (Artes) (Retained by)			14.171.41			31.27554	213725
Province (American Section Value Value Section Value V	P). No.					75	72.9
Trude restriction (Betty Name 7)	78035			_		M121	لناة
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29.3 Florantal risk management objectives and policies

Financial risk managemen

Financial risk factors

The Group's actionise expose it in a variety of financial makes makes makes make make and layedgy risk. The Group's faces is to ferese the supredictability of financial markets and seek to minimize potential Group's exposure to sends risk as influenced marky by the individual characteries of each constant.

Market risk

Make risk is the risk the the thir value of favor cost flows of a financial immunous will fluctuate because of changes in market price. Market risk comprises there types of risk warrest risk foreign overrows risk and other proce risk, ten's an equity price risk and commodity risk. Financial immunous affected by market risk include forms and burnarings, deposits. The Corosp has in place appropriate this management policies to have the equal of these risks on its financial performance. The Corosp consum opinionism of cash through fine planning and other cash management precises.

& Interest How Risk

despects only the the trial that the fact value or fature code flows of a Sauracial instances will flow that because of changes in market instance have. As majority of the flowing access and behinders of the Group are other new interest because or fixed interest bearing or fixed interest bearing or fixed interest bearing or fixed interest bearing or fixed interest bearing that the majority is not appropriate to interest role in negligible.

In Faceign currency risk

Foreign restrictly mill in the milk that the fair value or familia cash flows of an engineer will fluctuate because of changes in design exchange rates. The group's expression also relates primarily to the group's operating activities (white primarily in design exchanges in the foreign exchanges in the foreign exchanges and exchanges and extraord in a foreign exchanges and extraord in the familia and extraord in the foreign exchanges are the feethers, and provides an extraord in the extraord extraord.

					(E. 566.)	
Particulars		100		2.1	Other	Total
	USD	ECH	AED	ZAR	currencies	
Inverted	F	1987,70				389.70
Cath and capt represents	197.55	108.57	639.35	1.5	216.28	6.169.23
Trade exercisables	0.63	1.36	445.28		54.31	796.62
Other ferencials exerts (recluding loans)	2.57	4.46	994.55		. 134.12	1,071.46
Trade payables	218	11.64	(57.31)	0.0		21.99
Other Feneral Inhibitory	77.56	930	72.57		- 34 31	189.14
Not assets / (Babilirles)	138.49	331.42	2,790.55	3.5	8 672.86	3,432.35

The following table sendyon from greeney risk from function	INCURRENT SECTION AND SECTION					(T Ma.)
Particulars					Other	Teesi
	USB	EUR	ALID	ZAR	correscies	
Involvent	158.10	1,550.62	-			1,599.01
Cash and cash equivalents	95.33	170.22	1,154.53	5.5	6 142.06	1,518.64
Trade receivables	96.58	11.79	378.45		- 95.41	545.43
Other forenistic exercit (encluding house)	- 203	131	3,444,01	4.1	0 119.79	1,547.28
Trade positive	8.60	10.41	198.64	0.4	5 20.33	174.15
Other fearered habilities	3560	5.13	99.46		. 107.58	215.76
Net assety / dighilities)	594.53	1,700,40	5,195,19	6.3	6 495.19	1,012.34

Credit risk

Credit risk retire to the risk of default on its obligation by the autoroparty conditing to a formulation. The patients as operand to the reporting due in promoting from table accordables assuming to be \$ Me. 1251.17 and to \$ Me. 1251.17 and black \$1, 2023 and

Credit not exposure

The Group has established an alternative for impairment that represents as proposed credit forces in respect of motor and other reconstition. The management was a imprising approach for the purpose of comparatives of expected model loss for trade reconstition. As improved employed in performed at each reported death reporting than on an end-valual facility for major parties, to address, a large received of most reconstition are combined into the regions and account to the properties of expertises to address, a large received about an expertise of expertises to address, a large received about an expertise of expertises.

Liquidity risk

Unions responsibility for business risks with the Board, which has existingled an appropriate beginning with management from with the Crosp's abort, reachest and being the standard and Equidity management requirement to Crosp's principal research of the controlled and Equidity management requirement. The Group's principal research of the principal research of the controlled and Equidity management requirement. The Group's principal research of the controlled and th

As of March 31, 2001 and March 31, 2004, the incuranding unopercuted shoreca word in 15 Min. 46,97 and in 15 Min. 75 Min respectively

The while below provides details regarding the communal materials of high Spare financial Establish as of Murch 21, 2020.

					(8 Ma.)
Particulars	Loss than I year	1-2 pages	2-d years	4-7 years	Tete
Track psystoles	2.584.88				2,584.80
Hornwings		14.66			11.61
Other Seasonal State-Street	2.530.96	11,759,17	,		16,799.31

The ratio below provides details regarding the communical resolution of Ligarificant financial field lifes as of March 31, 2019.

					18 Mas
Particulars	Loss than I year	1.2 years	3-4 years	4-7 years	Total
Trade payables	3.718.75				3,714.15
Borowings	-	13.14			13.14
Other Fearcial Habilidos	800.99			- 2	869.87

(This space has loterstoughly been left blank)



CEN: UNDOSEDITATION TOTAL

40 Related painty (remandlens).

4) Names of related parties and related party relationships

Retailed marties maker Just 45,24;

Join Venure

Associated

Sequals Capaci hata Grewth Investment Holdings I SCI Growth foresteer's II

Zoneso Modia W11.

Number Laupener Scawiese Lad

Alipey Singapore Holding Ph. Liul

Amfin Singapore Balding Fire Led.

Info Edge (India) Cariotal

Joint Volume of

Subsidiaries

PT. Zomato Media Indonesia

Zoosao Internet Provide Librard, India Aug Sale Outmos

Zopuro Mode (Private) Laured. Snimbs Zoman belood Limital

Zomalo Mette Partugal, Gnipersoni, Lab Zomato Middle Equi Pt.- LEC

Zomato N2 Medie Pts. 1.4 **Johnson Midle Brasil Lide**

Carthero Technologica Primite Limited

ForgueStun Frand Networks Privado Limited Zoeneo Energiament Private Lieuted

Zerinso Eoral Services Heiser Lunied (w.r.f. June 21, 1019) (Germany Engana sa Zotmio Cylinary Services Private Literata)

Loyal Hospitally Private Limited (HE Nov 07 2019)

Foodle Bay Employees ESDP Trust

Trus eader control of the Graup

A STORY

Myfri Desofts Treet

(TBIS spare has underlocathy been leg March



48 Ankred Plany Olicelanness (commit)

Step Down solvenies

Zonaso Ausma Geolf (Cleans) w.e.f. April 24, 2019). Zometo Internet Piermetbari Picaret Anomies Sicheti Contact Augustina Pay Land Lunchime, rasso Change Less - UK

Zemeno Cenada Inc.

Zomon Hangary Kortinit Feletinettà Taqueta Castronava Sp z a o

Zomahn Shorakia S.R.O.

Zamuro Inecamilansi RO SRL (Closed ww.f. April 18, 2019) Zoman Malaysia SDR. RITD.

Zonze Makie Proses Umited, Shapepore Zometo Treland Limited - Jorden

Zomuo Norway AS (Closed w.k.f. December 31, 2019)

Zorono South Africe (Phyl Lid. Zomeno Philipporen line.

Somety Vigitatin Company Leaded Zomans Notherhands B.V. **Someo UK Limited**

Zomeo Incomet LLC Delivery 11 DAC

Zonako USA LLC Necessity The

Pandery Chaddish (Nomines Physical) Mohit Bhauman (December) Despinder Golyal (Districtors)

Kay Management Personnel (TKMP)

Kuichlik Diota (Mozimen Director)

Chan Yan (Nomine Dinada) (Tasgnal was finley 20 10 P)

Counting Chang (Newtone director) (appointed from May 25 2019) Designs Frage (Nomines distant)

Zieng Liu (Alternate Director in Proglass Loberteragin) Supery Bildschamber (Numines Director)

Abril Eboyra (Chiof Financial Officer) (appointed to a.f. New 06, 1019)



Zamula Private Zakaliceš (formerby kasena az Zzanata Mindia Privata Limánd) Nobel to comodidad (hanklin tzakemente for ibt yezr endaŭ 31 March 2010) CIN: LYDESOD-LEGOPT (SPORTA) 49 - Related Porty Displantas (contil)

1930 Semmery of (manaction-believes with the above related parties is as subject,

												, and
	Nay Management Ferrenaed		John Variori	Jo ting	Amelots	1	Jelad Vostace		Track washing committee of the Group.	iar comment of the Group		9
Name of Treatections	5) March 2020	St March	31 March 2020	Minda Min	30 Minrol 2028	33 March 2019	31 Missych 2038	31 March 3619	11 March 2000	31 March 2019	March 2021	31 March 3419
Remarkation to NATE:												_
Designator Loyal Short-Toran Employee Streeths - Salary, hours and coambusine to PF	EC 21	13.98	·		_	•				•	1232	13.94
Aking Chopms Shart-Tirtin Emglayet Sentiffe - Splay, bonus and contribution to PF	3.5			•	·		,		'	'	Ţ	-
hatestrack is condests Expal Hospitaky Private United (UI) Nov 97 2019)				ļ .	'	330.00				'		230.00
Disease of Interpreted in exercising	•	·	•		338:00	•	-	ì		•	330.00	
Devices cracked (Tresponds) for discipling to valve of breathers to the Adoctor research in Loyal Hospitality Private Centre (silk Nov 07 2019)	-		,		1330 00)	330.40	•	•	,	_ '	(530,00)	386
SCOTS (much Anche Singepore Rotaling Pie. Lot		,-		·	3,325.07	15,341,94	•	,.	•	'	53542	44.(44,21
Treft anvalle. Info Edge (texts) Laured		'	913	n.id		-,-	'		•		11.13	0.0
Bronilment Cost Into Edge (facts) Limited	'	Ţ	6970	81	,					- -	60'0	[왕]
Info Edge (India) Limited		ļ 	9 .07	0.62	, <u>-</u> .		•	•		•	50.0	. GB(1

* Renispanies to the key was grind personnel does not include the grunning and keys mishibarthin, at they are destructed the present basis for the Group at a whole. It also does not include that they destructed the summarial basis of employed above the summarial basis of employed above the summarial basis.



41. The consolidated financial statements of the Group includes subsidiaries joint venture listed in the table below:

S.No.	Name of the Company	Principal activities	Country of	% Equity	Interest
-	The state of the s	The second second second second	incorporation	31 March 2020	31 March 2019
1	Zomato Midia Brasil Ltda	Operating internet portal	Brazil	100%	100%
2	Pt Zomato Media Indonesia	Operating internet portal	Indonesia	100%	100%
1	Zomato NZ Media Private Limited	Operating internet portal	New Zealand	100%	190%
4	Zomato Media (Private) Limited	Operating internet portal	Sri Lanka	100%	100%
5	Zemato Media Pertugal, Unipesseal, Lda	Operating internet portal	Portugal	100%	100%
- 6	Zemato Chile Spa	Operating internet portal	Chile	100%	100%
7	Zomato Middle East Fe - LLC	Operating intenset poetal	Dubei	100%	100%
8	Zimuto Ireland Limited	Operating interact portal	Ireland	100%	100%
9	Zomato Internet Private Limited	Operating internet portal	India	100%	100%
10	Zormano UK Limited	Operating internet portal	United Kingdom	100%	100%
11	Zomato Canada Inc.	Operating internet portal	Catiada	100%	100%
12	Zomano Malaysia Sdn. Bhd.	Operating internet portal	Malaysia	100%	100%
13	Zirmato Slovakia S.R.O.	Operating internet portal	Slovakia	100%	100%
14	Lunchtime Ca S.R.O.	Operating incemet portal	Czech Republic	100%	100%
15	Gastronauci Sp.Z.O.O.	Operating internet portal	Poland	100%	100%
15	Zomoto Australia Pty Limited	Operating internet portal	Australia	10056	100%
17	Zomato Hungary Kft.	Operating internet portal	Hungary	100%	100%
18	Zomato International Ro S.R.L. (Closed w.e.f. April 18, 2019)**	Operating internet portal	Romania	056	100%
19	Zomato Austria GmbH (Closed w.e.f. April 24, 2019)**	Operating internet portal	Austria	046	100%
20	Zomato Netlicelands B.V.	Operating internet portal	Netherlands	100%	100%
21	Cibando Ltd	Operating internet portal	United Kingdom	100%	100%
22	Zomato, Inc.	Operating interper portal	USA	100%	100%
23	Zumato Ireland Limited - Jordan	Operating internet portal	Jurdan	100%	100%
24	Zomato Victoum Company Limited	Operating internet portal	Vietnam	100%	100%
25	Zomato Philippines Inc.	Operating internet portal	Philippines	100%	100%
26	Zomato South Africa (Pty) Ltd.	Operating internet portal	South Africa	100%	100%
27	Zomato Media Pvt. Ltd.	Operating intermet portal	Singapore	100%	100%
28	Zomato Norway AS (Clined w.e.f. December 31, 2019)**	Operating internet portal	Norway	9%	100%
29	Zomato Internet Hizmetleri Ticaret Anunim Sirkoti.	Operating internet portal	Turkey	100%	100%
30	Zomato USA, LLC	Operating interact portal	USA	100%	100%
31	Nextable, Inc.	Operating internet portal	USA	100%	100%
32	Zomato Internet LLC	Operating internet portal	Quar	100%	100%
33	Delivery21 Inc.	Operating interact portal	Philippines	52,20%	52,20%
34	Carthero Technologies Pvt. Ltd	Delivery Services	India	100.00%	87,44%
35	Tonguestun Food Network Private Limited	Operating interact portal	India	100.00%	100.00%
36	Zomano Entertainment Private Limited	Event organising services	India	100.00%	100.00%
37	Zomato Media W.I.	Operating internet portal	Qatar	49%	
38	Zomato Local Services Private Limited [w.e.f. June 21, 2019] (Formerly known as Zomato Culinary Services Private Limited)	Operating internet portal	India	100%	49%





42. Septient information

For interagreeur purposes, the Group is impaired into geographical auto and has time reportable regimens, as follows:

Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision enterprise have to aduce as tensures and assessing performance. The Group's chief operating decision value is the Chief Executive Officer and Managing Discrete.

The Group has identified prographical segments at reportable segments. The prographical organists comprise

Diledia 2) United Arab Emirates (UAE)

2) United Artis Consults (UAC)

1) BUND (such as Australia, New Zealand, Philippines, Usbanesia, Malaysia, USA, Lebonon, Turkey, Circle, Storaica, Pulsad, Qirar, Instant)

Revenue and expenses directly attributable to segments are reported under each reportable segment. All other superass which are not attributable or allocable to segments have been disclosed as smallestable expenses.

Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. All other successed to believe and acceptable Superarisad segment information for the years. unded March 31, 2009 and March 31, 2019 is as follows:

	Verr	ded 31 March 1909				
Particulars	India	UAE	ROW	Tetal organism	Adjustments and Eliminations	Cursolidated
Recons						
External customers	30341 91	2.150.93	1,270.45	34,343,31	88,795,950	26,647,37
Inter-regreem	181.25	4,150.93	1,270.49	181.28		0.00
	161.48			181.78	4181.285	0.00
Total revenue	31,823.14	3.750.93	1,276.46	35,634.61	(8,977.13)	36,847.37
Incomet Expenses						
Depreciation and amortisation	2017	414	44.4	200.00		
- a diameter and a second	80 1.79	310	27.51	842.16		842.36
Segment less	GASINAN	511.53	(2,348.97)	(50,349.04)	6,492.00	(23,956.01)
Total agers	44.000	5. 20				
Time many	25,511.12	3,847.29	894.29	31,584.70	(2,663.43)	29,901,27
Tetal liabilities	25,644,62	825.27	934.53	22,449.42	(580.96)	21,565.46
Other dischwares						
Investments in an associate and a sent venture	1.49			6.12		214
Capital expendence	13,941.88	***		1.63		1,63
-4-cr45/0121	13391.88	5.90	12.49	13,959.87	-	13,959.47
	Viaces	ded 31.March 2019				
Particulars	India	dise	200		Adjustments and	I the to
130,000	inds	UAF	RDW	Total segments	Eliminations	Consolidated
Hovenne						
External customers	20,168.00	1,945.62	96838	25,270.73	((0.346.97)	13,125.76
Improgramm	120.39	4,72.44		120.39	(120.29)	0.10
	TAYOU.			10407	(100.09)	0.10
Total revenue	26,478.45	1,943.62	964.19	25,391.12	(10,265.26)	13,115.86
IncometExpensed						
Depreciation and amortisation	245.06	418	6.74	255.92		43444
of transmiss and association	247.00	*10	1.34	255.42		253.93
Segment lass	(22,001,70)	12,498.28	(45)9.991	(10.145.41)	132.26	(10)(011.15)
Total assets	31,441.68	4,646.41	2,240.29	38,322.38	(5,169.37)	33,123.01
Total Subdisco	3,672.53	1,386.27	430.55	7,409.35	(22.42)	7,376.88
Other discharges	143			4.49		
bycolerents in an associate and a joint verticer	1,500.36	346	1000	1.63		1.63
Capital exponditure	1,760.78	2.44	10.54	1,316.14		1.516.14

Inter-segment revenues are electricated upon constitution and reflected in the "adjustments and eliminations" column.

All other adjustments and eliminations are part of detailed reconsiduations presented further below.

Funnes income and cases, and fair value gains and bases on functor mere a shouled to individual segments as the codering instruments are managed on a group basis.

Current taxes, deferred taxes and certain framulat assets and liabilities are our allocated to think argencies as they are also managed on a group become

Capital expenditure countries of additions of property, plant and opapment, intergible access and acceptance properties including access from the acquainties of automatical

Recognifications to amounts re-	Sected in the financia	d visice esta

Reconcidentian of lass	31 March 2028	31 March 2019
Segment less	(30.348.04)	(10.143.41)
Inter-segment sales (rilesination)	6.492.0I	132.26
Lon before tax	(23,856.01)	(MARKES)

(filtr grace har preventionally been left blank)



63. Segment information (count.)

Reconcidation of assets	31 March 2026	31 Starch 2019
Segreen operating states	13.291.89	35,117.94
Adjustments and Literatures:	(463.87)	(5.169.40)
Total current sauta	05,818,60	19,948,54
Recentiliation of lightities	3[March 2018	31 March 2019
Segment operating labilities	22,449.42	7,499,35
Adjustments and Disministers	1590.961	(32.47)
Total Hebitics	21,868.46	7,376,86
New range from an install continues as	31 March 2929	31 March 2519
Indo	31,623.19	30,478.41
Outside India	4.001.42	2,912.71
Adjustments and Elementum	(8.577.231	(10,265.26)
Total resonant per commissioned statement of profit or laws	26,347.31	13,125.86
Non-devered operating since:	31 March 2020	31 March 2019
lots	1801038	0.594.63
Outside India	251.93	1,839,32
Adjustments and Electronics	(2.189.56)	(5.229.46)
Total	16.073.25	3,294.47
Non-currer assess for this purpose corpus of property, plans and equipment, investment processes and manufac-		

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43. Details of thes to micro and small as defined under MAMED Act 2006

	Perfordant.	31 March 2016 (\$ Ma.)	31 March 2019 (E. Mis.)
٨	The principal amount and the interest due thereon containing cope of to any supplier as as the end of each accounting year (A+8+C). Principal associate due to refere and establishment/result.	10.77	-
	learner dus on about	6.92	
	The answers of internst pand by the binyer in terms of section 1 in of the MISMED Acc 2006 along with the announts of the payment made to the supplier beyond the appointed day that ing much accounting year.		
C	The assumes of interior due and pageint for the period of data; or making payment (which have been paid but beyond the appointed due during the year) but without adding the waters apocified under the MSMED Act 2006.	2.81	-
	The answer of interior accreed and cornelining capable at the and of each accounting year	133	+-
	The interest of further interest rectaining the and psychic even in the monoraling green, used such that when the interest stem as above are estably good to the small enterprise for the purpose of distilluration as a deductiful expenditure under conice. 23 of the MSMED Aut 2005.	- 2	

Dues in Mism and Small Interpreses have been determined to the extensional parties have been identified on the basis of information deflored by the Management

For the year ended March 31, 2014, the group had not received any intransies from any of 20 suppliers reporting their states under the March and Small. Enterprises Development Are, 2006 and before discharges, if any, enlating to annualise acquired as at the year and along with increase point/papelle as required under the unit. And had not been given.

44, Capital and other commitments

18) As #1 51 March 2020. the group has estimated assume of content remaining to be excepted or capital occount out provided for, not of advances Mil (1) March 2019. Mil)

(b) The Comp has made long even venerge; investigate investigate investigate in option where the control of the

Contingent Liability not provided for

L. As at 11 March 2001 (1) March 2015; E.S. S. Man) Greated in respect of 0.00011s, and 0.000000195 computating removable consultance preference share one provided for E.O.O. Min.

2. There are manufact recovery receiving to the Superior Court (SC) pagement on Freedom Fand dated 28th February, 2015. The Group is already or complicates with said order for the year. However, there is uncertainty on the decrementation of the facility interspectively, because these classification is not get, and one term the communication of operations of the Group will only received, proceed as provision, on receiving further classy on the subject.

5. Chorte against the group not acknowledged so Arben

The complianted has commenced an action is request of one of four opposition with. The extensed payons in DNR 2000 Not should the action be reconstited. A small date has not yet from set and therefore it is not practicable to state the timing of the purpose. If any, The Complian heart advised by its in house legal contact that it is not practicable, but not practicable, that the action well accounted by occupil, he provision for any tability has been made in those financial extensions.

- 65 As at the year medical on \$1. March 2016, the greater is hereby an deferred on source premarily comprising of unabsented Deprecution and carry farmed Lesion under not less, blowers in the observed of resonable certainty on to its medical one of Deferred Tax Assess (DEA), DEA has not been consisted.
- 46 On list Metch 1999 (agreement date), the Corony assigned certain nectacrant contracts pertaining to be delived y business on the United Arab Societies (UAE) to Tables Mobile Fast Societies (Corony assigned certain nectacrant contracts pertaining from 2.4 years, thank appearant appearant assignment estimated), as per surrar of the agreement. Zoness will continue to render certain services to Tables in UAE, as pert of this agreement, for the agreement is a toward of consideration incomment to render the two consideration incomments to UAE, 20, 29 Win), to be paid to the Group at each manifestative and consideration in this valued as each manifestative and to Coron and the Coron of the consideration in this valued as each manifestative and to Coron of the consideration of the consideration in this valued as each manifestative and to Coron of the consideratio

47 New Aspects of escalarly deci-

I The Group has collected streams of DML45.05 Min from Co. 2019 as GST-TCS for mich precision for the phothers for the streaming registered under the Composition information of Composition and Control of the Composition of Composit

- 2. The Group has deducted an answer of Poll 0.13 Me for Performant Tan from the complexes. The Group has been waith to deposit the same reject regulation in many shaller. Key reasons for the same being technical issues that to which regulations could not be completed. The Group is in present in which is region along and the Professional Tan collected will be deposited once the aforesed cause are reached.
- 48 In case of salmatury companies audited by other auditors, fell owing matter of emphasis was given in Pere subtant report

(a) The Company Zamaco Romagal Media, Unspected to Institute of Proceed - To March 2010, the store of Processing was, destined by the World Health Department. The public health cities is unpected to food communic recombinists 2010. As described as many to the Foundation of the Statement, it is expected that the statement described will affect the Foundation and postability during the year 2010, and it is not provide to quantify its offset. However, Management believes that the finday's activity and professional daying the year 2010, and it is not provide to quantify its offset. However, Management believes that the finday's activity.

As explained, management of holding company in fully committed covards providing sentences financial and operational support to the above company on an import brase.

49 Enterolog secretality relating to the global health purdence on COVID-16:

is accompanied y converte by recombine including that recombine, product and interplate accounts of countries of the countries of the formal accounts of the formal accounts of the product of the formal accounts of the product of the formal accounts of the second of the formal accounts of the forma

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56. Statebary Group Information

	and the second of	Not Assets, Le., tarde at Early list.		Share	- An Room	Share in other Compre	chemist (hospinsons	Share in total Con	sprehendre bes
	Name of the restry in the group	As % of consolidated not		As % of consultated	25 C.B22	As % of currents based of the comprehensive	January	As % afterni comprehensive	United to
arrest	Total Management Constitution of the Constitut	Acces A	money is 7 Ma	profit and loss	Amount in C Ma	Income	Amount in t Ma	Tecerec	Amount is 5 %
	Zoman Person Limnol (formerly known as Zoman Media Previor Cantod) Ralance as at 31 March, 2029 Balance as at 31 March, 2019	(20.12%	8,666.14	197%	(15,526.94)	1540	21750	107,1194	(25.308.4
shalika		124,47%	12.012 16	57%	(5,305.24)	BURN	(25.64)	57.08%	(5.110.)
-6	Zomen (memor Pri Lid (India) Balance et at 36 March, 2020 Balance et at 30 March, 2019	1.49% 0.39%	192 M	2.39%	(651.64)	4.85%	(2.0%)	2.79%	0689.0 4146.0
	Carbon Technolog en Provint Limitet Balance ni. as 14 March, 2001 Balance ni. at 15 March, 2004	5.47%	30 cm (1.515.4))	1070 M 600	(1,448.85) (3,572.15)	9,00% 9,00%	6.18 (2.81)	5 12% 25 6 1%	(1,648.4 (3,536.9
	Forder Bay Train. Belance or at 31 Month, 2020 Balance or at 31 March, 2020	8.00°-		100%		0.00%		9.00% 0.00%	
	Zienero Februarenen Pryses Lindod Halmer av at 31 March, 2019 Balmer av at 21 March, 2014	£315 £185	\$1.46 H1.46	8.22% 9.72%	(12.89) (13.46)	0.09%	140	0.22%	(SI.8 121,4
	Mythod Trial Balletic et al. 31 Merch, 2020 Balletic et al. 31 March, 2019	REIN.	6.65 6.67	9.80%	0.58	0 00% 0 00%		0.00%	4.5
	Zinten Lucal Service Private Lorded Balance on at 15 March, 2620 Balance on at 15 March, 2620	0 ton.	1.00	0.00%	goany	9.90% 4.00%	-	0.00% 0.00%	19.40
	Temparatus Freel Network Private Limited Relation as at 31 March, 2029 Delation as at 31 March, 2029	-2079 -6179	£145.340 141.300	1.34% 1.37%	(2% 29)	48.00%	(0.13)	1.25%	(266.4) (127.0)
Ferriga	Zornsto M-din Birqui Lista (Bazolin Balanca as at 31 March, 2028 Balanca as at 31 March, 2019	0.004	834 1.77	0.00% 0.00%	(8.85) (8.21)	aer.	(# 100, # 20 m	0.00%	# 90 11-3
	Pr. Zomano Milaka Indonesia (Indonesia) Balance as as 31 March, 2028 Balance as as 31 March, 2019	90% 90%	3.83 (19.80)	-0.10% 0.34%	23 k) (26 42)	0.19% -1.8%	(2.80) 0.02	-0.10% 0.24%	12.6 (14.6
	Zumana NC Modes Per, Ltd. (New Zuskand) Bulancer as at 31 March, 2018 Bulancer as at 31 March, 2019	417% 400%	(8.85) (6.20)	9.00% 9.30%	(4.04) (28.29)	8.17% -1.86%	9.56 0.36	0.02%	(1.64
	Zomein Moha (Private) Lament (Sin Lasha) Balance as et 31 March, 2029 Balance as et 31 March, 2019	0.00%	1.81 6.88	0.00% 0.00%	5-84 K.10	40.0% 6.16%	(3.03) (9.03)	0.00%	01
	Zerner Portogel Media, Copmand Lale Balance as at 11 Merch, 2029 Balance as at 31 Merch, 2019	MATE ALIES	(41.12) (96.31)	0.16% 0.67%	(W.22) 147.441	400	gan.	0.17% 0.48%	(41.0 160.2
	Zuman, Chile Sport Niles Balance as at 31 March, 2018 Balance as at 31 March, 2019	0.00% 0.00%	90.85) 90.80)	1.00% 1.01%	(0.41) (0.61)	0.00% 0.00%	8.30 (0.80)	0.00%	(8.4
	Januara Indaed Lentrod (Indaed) Balance as at 31 March, 2013 Balance as at 31 March, 2019	1 32% 6 19%	80.00 1,696.02	8.71% 1.48%	(1,601.89) (145.04)	44.73% 52.73%	101.56 (9.52)	6.15% 1.54%	(1,493.9) (134.5)
	German 1.6 Lemant (United Kingdort) Balance as at 31 March, 2019 Balance as at 31 March, 2019	4.00% -0.00%	(1.46) (1.39)	1.00% -0.01%	(0.37) 0.64	442% 2015	(0.85) 1.00	0.00% -0.00%	18.6
	Zumain Conside Inc. (Conside) Balanca as at 31 March, 2009 Balanca as at 51 March, 2019	6,65% 0,61%	1.45 1.80	8.00% 8.01%	(0.44)	6.03% -0.02%	6.87 6.84	0.00%	(0.57 18-9)
	Justine Malayses Sdn. Blod (Melaysia) Balance as at 31 March, 2020 Relation as at 51 March, 2019	0.00%	(6.01)	6 80% 6 80%	(9.5%) (9.2%)	8 80% 0 80%	(D.815) (D.816)	0.00% 0.00%	(0.44 (0.34
	Raman Marakin S.R.O. (Slovatry Balance as at 31 March, 2009 Balance as at 31 March, 2009	0.00%	(0.32)	6 80% 6 80%	(\$.42) (\$.14)	-0.01% 0.02%	gh at the spinish of the spinish	0.00%	(0.44 (0.17
	Zaruno Colombro S.A.S (Colombro) Rationer et at \$1 March, 2020 Rationer et at \$1 March, 2019	6 80°C		0.00Pu 0.00Pu		6 80% 6 80%		0.00%	
	Landwise Co S.B.O. (Cook Republic) Subsect to at 11 Morch, 2000 Subsect to at 11 March, 2009	0.80% 0.80%	0.33 0.99	0.80% 0.81%	(1.04)	8.80% 8.21%	6 80 (0.84)	8 90% 8 80%	(1.4) (1.5)
	Continues Sp. co. or (Poland) Balance as at 31 March, 2020 Salance as at 31 March, 2019	0.00 0.01%	1.49	0.62% 0.62%	(4.56) (3.64)	Jan.	(0.11) (0.42)	9.02% 4.02%	(4.77 (1.77
	Zomato Amaticha Pty Limmed (Amateria) Balance as at 31 March, 2020 Balance as at 34 March, 2019	61m 62m	(\$1,82) (80.84)	0.65% 1.36%	(154.85) (158.86)	2.51% -12.60%	5.79 3.08	0.67%	(148.30)138.18
	Access Service An (Seculiar) Balance as at 14 March, 1919 Balance as at 15 March, 1919	5.00°	1	0.00% 0.00%		0.00%		ton.	

ACCEPTAGE AND		i essats milwas total Video	Shar	c in lose	Share in other Compret	protect (prothyronna)	Share to lotal Co.	afterprenden jant
Name of the entity in the group	As % of consultduced set smets	Amount in T No.	Ap '5 of consultinged profit and loss	Associat V Mx	As % of consolidated other comprehensive listance	Amount in E Min	As % of total comprehensive income	America C Ma
Zonaio Hungary K.S. (Hungary)	34/		1.00	10.7	440	4.00	-	
Ralance as at 34 March, 2020 Ralance as at 31 March, 2019	8,00%	0.45 0.56	6.80% 6.80%	99.001	0.18%	(0.03) (0.03)	0.00%	90.05
Zonaca Imprantional Ru S R L. (Managin)			100				4 444	. 11
Salanes es es 31 March, 2020 Balanes as as 31 March, 2019	1.00% 6.00%	890	0,00%		8.00% 8.00%	(0.00)	0.00%	(1.0
inners Fished O ₂ (Fished)	100		450				Barris	
Balance et et 31 March, 2020 Balance et et 91 March, 2019	0.00%		0.08%		8 80% 8 80%		0.00%	
Durades Nacional Control (Nacional)					0.0004		0.00%	
Balance as at 24 March, 2019 Reference as at 24 March, 2019	0.00%	nes.	0.00%	(9.55	0.04%	eon	0.80%	10.5
Zarsani Potu S. A.C. (Pore)			1000		0.00%	0.00	o serv	
Rélance au de 34 March, 2020 Rélance au de 51 March, 2029	0.00% 0.00%	- :	1.00%		-0.00%	0.08	0.001	0
Zonasi Isrland - Jordan (Jordan) Balance se ai 31 March, 2028	0.00%	2.5	6.00%	0.00	0.19%	0.37	0.00%	
Balasce to at 31 March, 2014	0,07	518 490	1.90%	0.41	-1:10%	0.12	0.00%	0.
Cibendo Ltd. (Cread Kingdom) Relation as in 71 March, 2020	190	631	0.00%	0.04	9904	0.00	nam	
Salance as at 71 Manh, 2019	2.00	9.31	0.00%	93.06	neste	10.00	0.00%	(0.0
Zimbri Imi (USA) Belmer m. m 31 Marik, 2020	6.70	13.34	1.634	(19V26	14.11%	22.17	-130%	1987.0
Relation as at 51 March, 2019	1.365		9.00%	12.56	-7,30%	2.00	0.00%	(9.6
Zietano Netherlanda B.V. (Netherlanda) Halance es as 31 March, 2020	400	1.00	4205	25571	0.00%	0.00	636	(65.2
Relayor to at 31 March, 2010	9.95	(8.95		644,02	016	0.04	0.44%	(44)
Zumanu Internet Homerfest Treases Assus in Sinkets (Barkey) Palance as as 31 March, 2010	1.545	28.50	0.000	(27.1s)	11.74%	(3.98)	0.099	
Ballance et al 51 March, 2019	8.105	25.34	9.29%	(24.8)	-13.1944	1.76	020	(21.)
Zomeno USA, LEC (USA) Belanco es es 31 March, 2020	éam		8.00%		20%	4.18	0,005	
Statemer es et)1 March, 2019	0.24	81.45	-0.69%	14	.12.57%	3.64	-0.995	*
Nerselle, Inc. (LSA) Balance as at 31 March, 2000	-0175					(8.59)	6.685	
Balance as at 11 Munit, 2019	409	(LLOS	0.345	123.14	317%	(8.52)	6.255	(24)
Zonana South Almon (Prys Lell, (South Almay) Balance et al. (1) March, 2020	9.095					(8.92)	8,649 -0,825	
Balance is 21 March, 2019 Zenaro Span S.S. (Span)						7,40	-	
Halance as at 31 March, 2028 Rateous as at 31 March, 2019	8,000		0.005		0.00%		0.005	
Cong Ty TNMH Zonaso Victoran (Victoran)								
Raincot as as 31 March, 2019 Raincot as as 31 March, 2019	8.000			(0.04		9.21 9.21	0.005	
Zomes Media Pel Ltd (Singspoot)								
Related as at 31 March, 2019 Belacot as at 31 March, 2019	4.94		0.001			(9.0)		
Zasain Norway AS (Norway)	200							
Balance as at 31 March, 2020 Relates as at 36 March, 2019	0.00		1.00		100%	(0.00	1.005 1.005	
Zormiu biodile East F2 - LLC (Dubui)					200	1.55	40	
Balance as 21 March, 2020 Balance as at 11 March, 2019	0.49							
Zanazi Philippines Inc (Helippines)	-							
Balance as at 34 Morch, 2009 Balance as at 34 Morch, 2009	0.08							
Zomeno Dreistra A. ApS			0.00		0.00%		4.5	
Halance on et 31 March, 3029 Halance es et 31 March, 3019	1.00						0.90 0.90	
Zorgio leuran LLC	400		a.10	100.5	4 1910	4.5		
Salemen as at 31 March, 2029 Salemen as at 31 March, 2019	1.00							
0.31	-1.52	N 0323	90. 9.00	45	4170	17406	6.00	
Balance as at 31 March, 2020 Balance as at 31 March, 2019	0.49							
Non-Connecting Interest in all Subsidiares	(e)e			084.4	350			
Bulance as at 31 March, 2020 Sulance as at 31 March, 2019	4.72							N (425



56. Statutory Group Information

		af moorte grinnen vetaf. Binten	Sten	ie bee	Share in other Compan	henrier donn/lecture	Stars is read Co.	oprebendes los
Name of the equity in the group	As % of speedbased out	Assessed to 5 Ma	As % of considered profit and loss	Ammanda C Na	As % of consolidated other comprehensive locates	Assumet in T Min	As % of total comprehensive become	Ammeria † Ma
e Ventures (es per proportioner remolidation) (exactment	a per the coaks numbed)		-	-				
Faceign								
Comeso Modes WLL (CWorl)								
(Ballamor on or 31 hazards, 2020)	3.90		8,00%		0.00%	-	0.00%	
Helenox en ni 31 March, 3019	0.00%		0.00%		6.00%		0.00%	
Consolidation Adjustments	1 1 1 1 1 1 1		-		1.00		27.4	
Balance in at 31 Murch, 2029	39294	12,134,360	27.47%	6.50 (.07)	651.36%	11.17.190	-27.24%	6,436.4
Balanco as at 31 Murch, 2019	-2899%	(\$409.30)	3,84%	593.12	4250	±76	-5.87%	287.8
Total					0.00			
Belance to ut 31 March, 3020	109.90%	7,032.91	1000	(13.856.81)	100%	228.01	0.00%	(23,428.90
Walnut at 41 March, 2018	101 874		10074	(16.311.15)	100%	(25.8%)	100%	(19,046.23

to per our report of every data.

For S.R. Batilbei & Associates L.P. Firm rephyration number: 18004FN / \$38084 Chargood Accounting

Parteer Montendap No. 194941 Place New Deths Date May 18, 2020

For and no tenant at the Board of D Zomato Private Limited

Despirate Coral Description of the Editorial Corporal Control Corporal Control Corporal Control Corporal Control Corporal Control Corporal Control Corporal Control Corporal Control Corporal Control Control Control Control

(Company Secretary) Membership No. A-25578

Rest Garagners Dart: May 18, 2000

Place New Delta Date: May 18, 2620