

# Integrated Filing (Finance) Ind AS

## NIIT Learning Systems Limited

### General Information

Scrip code*	543952	
NSE Symbol*	NIITMTS	
MSEI Symbol*	NOTLISTED	
ISIN*	INE342G01023	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	14-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-05-2025	
Description of presentation currency	INR	
Level of rounding	Millions	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Education & Training Services	
Start date of board meeting	14-05-2025	
Start time of board meeting	13:38:00	
End date of board meeting	14-05-2025	
End time of board meeting	15:03:00	
Whether cash flow statement is applicable on company	true	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	true	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true	
Latest Date on which RPT policy is updated	23-01-2025	
Indicate Company website link for updated RPT policy of the Company	www.niitmts.com	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information(1)

Text Block

Textual Information(1)	Not Applicable
---------------------------	----------------

## Financial Results - Ind-AS

Amount in (Millions)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
1	<b>Income</b>		
	Revenue from operations	1,299.58	4,834.82
	Other income	208.46	1,122.88
	<b>Total income</b>	1,508.04	5,957.70
2	<b>Expenses</b>		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	4.20	12.81
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.05)	(0.01)
(d)	Employee benefit expense	528.19	2,137.25
(e)	Finance costs	7.01	33.12
(f)	Depreciation, depletion and amortisation expense	85.93	300.65
(g)	<b>Other Expenses</b>		
1	Professional & technical outsourcing expenses	431.64	1,295.18
2	Other expenses	158.70	630.86
	<b>Total other expenses</b>	590.34	1,926.04
	<b>Total expenses</b>	1,215.62	4,409.86
3	<b>Total profit before exceptional items and tax</b>	292.42	1,547.84
4	Exceptional items	0.00	0.00
5	<b>Total profit before tax</b>	292.42	1,547.84
6	<b>Tax expense</b>		
7	Current tax	15.86	213.82
8	Deferred tax	50.32	46.72
9	<b>Total tax expenses</b>	66.18	260.54
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	226.24	1,287.30
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	226.24	1,287.30
17	Other comprehensive income net of taxes	5.31	(10.87)
18	<b>Total Comprehensive Income for the period</b>	231.55	1,276.43
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	272.25	272.25
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		6,737.77
23	<b>Earnings per share</b>		

i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.66	9.48
	Diluted earnings (loss) per share from continuing operations	1.60	9.14
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.66	9.48
	Diluted earnings (loss) per share from continuing and discontinued operations	1.60	9.14
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Millions)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement of defined benefit obligation	(7.91)	(9.85)
	Total Amount of items that will not be reclassified to profit and loss	(7.91)	(9.85)
2	Income tax relating to items that will not be reclassified to profit or loss	(1.99)	(2.48)
3	Amount of items that will be reclassified to profit and loss		
1	Fair value changes on cash flow hedges	15.01	(4.68)
	Total Amount of items that will be reclassified to profit and loss	15.01	(4.68)
4	Income tax relating to items that will be reclassified to profit or loss	3.78	(1.18)
5	Total Other comprehensive income		

## Statement of Asset and Liabilities

Amount in (Millions)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	<b>Assets</b>	
1	<b>Non-current assets</b>	
	Property, plant and equipment	248.95
	Capital work-in-progress	0.00
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	836.20
	Intangible assets under development	103.55
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	<b>Non-current financial assets</b>	
	Non-current investments	979.20
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	73.03
	<b>Total non-current financial assets</b>	1,052.23
	Deferred tax assets (net)	77.78
	Other non-current assets	1.28
	<b>Total non-current assets</b>	2,319.99
2	<b>Current assets</b>	
	Inventories	0.81
	<b>Current financial asset</b>	
	Current investments	3,741.69
	Trade receivables, current	1,093.90
	Cash and cash equivalents	4.39
	Bank balance other than cash and cash equivalents	52.09
	Loans, current	0.00
	Other current financial assets	1,120.26
	<b>Total current financial assets</b>	6,012.33
	Current tax assets (net)	0.00
	Other current assets	184.83
	<b>Total current assets</b>	6,197.97
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	<b>Total assets</b>	8,517.96
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	272.25
	Other equity	6,738.11
	<b>Total equity attributable to owners of parent</b>	7,010.36
	Non controlling interest	
	<b>Total equity</b>	7,010.36
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	

	Borrowings, non-current	3.02
	<b>Trade payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	<b>Total Trade payable</b>	0.00
	Other non-current financial liabilities	222.22
	<b>Total non-current financial liabilities</b>	225.24
	Provisions, non-current	4.69
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	4.03
	<b>Total non-current liabilities</b>	233.96
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	2.76
	<b>Trade payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	19.56
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	594.73
	<b>Total Trade payable</b>	614.29
	Other current financial liabilities	419.56
	<b>Total current financial liabilities</b>	1,036.61
	Other current liabilities	94.10
	Provisions, current	142.93
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	<b>Total current liabilities</b>	1,273.64
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	<b>Total liabilities</b>	1,507.60
	<b>Total equity and liabilities</b>	8,517.96
	Disclosure of notes on assets and liabilities	Textual Information(1)

Text Block

Textual Information(1)	1. Other Intangible Assets include the total of intangible assets of Rs. 598.44 and Right-of-use assets of Rs. 237.76. 2. Other non-current financial assets include the total Other financial assets of Rs. 46.21 and Income tax assets (net) of Rs. 26.82. 2. Other equity includes other equity of Rs. 6,737.77 and Share application money pending allotment of Rs. 0.34. 4. Other non-Current Financial Liabilities include Lease Liabilities of Rs. 208.29 and Other financial liabilities of Rs. 13.93. 5. Trade Payable Current include (a) Total outstanding dues of micro enterprises and small enterprises of Rs. 11.52 and (b) Total outstanding dues of Creditors other than Micro enterprises and small enterprises of Rs. 241.98. 6. Other current financial Liabilities include Lease Liabilities of Rs. 43.97 and Other financial liabilities of Rs. 375.59.
---------------------------	---



## Cash flow statement indirect

Amount in (Millions)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
<b>Part I Blue color marked fields are non-mandatory.</b>	
<b>1 Statement of cash flows</b>	
<b>Cash flows from used in operating activities</b>	
Profit before tax	1,547.84
<b>2 Adjustments for reconcile profit (loss)</b>	
Adjustments for finance costs	33.12
Adjustments for decrease (increase) in inventories	2.03
Adjustments for decrease (increase) in trade receivables, current	(259.39)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	20.88
Adjustments for decrease (increase) in other non-current assets	(0.43)
Adjustments for other financial assets, non-current	(0.56)
Adjustments for other financial assets, current	(182.11)
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	140.91
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	(22.21)
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	300.65
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	25.96
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	21.41
Adjustments for other financial liabilities, non-current	3.45
Adjustments for unrealised foreign exchange losses gains	15.45
Adjustments for dividend income	370.96
Adjustments for interest income	46.23
Adjustments for share-based payments	133.93
Adjustments for fair value losses (gains)	(259.63)
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	(3.68)
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	(5.50)
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
<b>Total adjustments for reconcile profit (loss)</b>	<b>(452.91)</b>
<b>Net cash flows from (used in) operations</b>	<b>1,094.93</b>
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	254.66
Other inflows (outflows) of cash	0.00
<b>Net cash flows from (used in) operating activities</b>	<b>840.27</b>
<b>3 Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00

	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	6.01
	Purchase of property, plant and equipment	450.17
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	370.96
	Interest received	45.04
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(538.43)
	<b>Net cash flows from (used in) investing activities</b>	<b>(566.59)</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	74.83
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	68.27
	Dividends paid	372.37
	Interest paid	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.34
	<b>Net cash flows from (used in) financing activities</b>	<b>(365.47)</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>(91.79)</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(91.79)</b>
	<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>96.18</b>
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>4.39</b>

### Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	S. R. Batliboi & Associates LLP	true	31-07-2027

# **Integrated Filing (Finance) Ind AS**

## **NIIT Learning Systems Limited**

### **General Information**

Scrip code*	543952
NSE Symbol*	NIITMTS
MSEI Symbol*	NOTLISTED
ISIN*	INE342G01023
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	14-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-05-2025
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Education & Training Services
Start date of board meeting	14-05-2025
Start time of board meeting	13:38:00
End date of board meeting	14-05-2025
End time of board meeting	15:03:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

## Financial Results - Ind-AS

Amount in (Millions)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
1	<b>Income</b>		
	Revenue from operations	4,297.10	16,532.64
	Other income	126.28	449.12
	<b>Total income</b>	<b>4,423.38</b>	<b>16,981.76</b>
2	<b>Expenses</b>		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	4.20	12.81
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.05)	(0.01)
(d)	Employee benefit expense	2,011.58	7,957.47
(e)	Finance costs	60.41	208.29
(f)	Depreciation, depletion and amortisation expense	167.07	619.07
(g)	<b>Other Expenses</b>		
1	Professional & technical outsourcing expenses	1,037.78	3,300.76
2	Other expenses	442.04	1,708.71
	<b>Total other expenses</b>	<b>1,479.82</b>	<b>5,009.47</b>
	<b>Total expenses</b>	<b>3,723.03</b>	<b>13,807.10</b>
3	<b>Total profit before exceptional items and tax</b>	<b>700.35</b>	<b>3,174.66</b>
4	Exceptional items	(7.48)	(111.09)
5	<b>Total profit before tax</b>	<b>692.87</b>	<b>3,063.57</b>
6	<b>Tax expense</b>		
7	Current tax	167.52	758.21
8	Deferred tax	38.20	30.36
9	<b>Total tax expenses</b>	<b>205.72</b>	<b>788.57</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>487.15</b>	<b>2,275.00</b>
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0.00</b>	<b>0.00</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	<b>487.15</b>	<b>2,275.00</b>
17	Other comprehensive income net of taxes	101.10	136.92
18	<b>Total Comprehensive Income for the period</b>	<b>588.25</b>	<b>2,411.92</b>
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	487.15	2,275.00
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	588.25	2,411.92
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	<b>Details of equity share capital</b>		

	Paid-up equity share capital	272.25	272.25
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		11,827.01
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	3.58	16.75
	Diluted earnings (loss) per share from continuing operations	3.45	16.15
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	3.58	16.75
	Diluted earnings (loss) per share from continuing and discontinued operations	3.45	16.15
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

## Other Comprehensive Income

Amount in (Millions)

Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Remeasurement of the defined benefit obligation	(7.91)	(9.85)
2 Gain on equity instrument measured at Fair value through other comprehensive income	0.00	12.46
Total Amount of items that will not be reclassified to profit and loss	(7.91)	2.61
2 Income tax relating to items that will not be reclassified to profit or loss	(1.99)	(0.92)
<b>3 Amount of items that will be reclassified to profit and loss</b>		
1 Fair value changes on cash flow hedges	9.16	3.65
2 Exchange differences on translation of foreign operations	100.92	129.54
Total Amount of items that will be reclassified to profit and loss	110.08	133.19
4 Income tax relating to items that will be reclassified to profit or loss	3.06	(0.20)
5 Total Other comprehensive income		

## Statement of Asset and Liabilities

Amount in (Millions)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
<b>Assets</b>		
1	<b>Non-current assets</b>	
	Property, plant and equipment	300.15
	Capital work-in-progress	0.00
	Investment property	0.00
	Goodwill	4,519.19
	Other intangible assets	1,466.00
	Intangible assets under development	99.90
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	<b>Non-current financial assets</b>	
	Non-current investments	408.34
	Trade receivables, non-current	0.00
	Loans, non-current	0.00
	Other non-current financial assets	60.54
	<b>Total non-current financial assets</b>	468.88
	Deferred tax assets (net)	92.84
	Other non-current assets	137.73
	<b>Total non-current assets</b>	7,084.69
2	<b>Current assets</b>	
	Inventories	0.81
	<b>Current financial asset</b>	
	Current investments	3,843.40
	Trade receivables, current	2,515.09
	Cash and cash equivalents	3,372.55
	Bank balance other than cash and cash equivalents	52.09
	Loans, current	0.00
	Other current financial assets	4,428.68
	<b>Total current financial assets</b>	14,211.81
	Current tax assets (net)	0.00
	Other current assets	583.45
	<b>Total current assets</b>	14,796.07
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	<b>Total assets</b>	21,880.76
<b>Equity and liabilities</b>		
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	272.25
	Other equity	11,827.35
	<b>Total equity attributable to owners of parent</b>	12,099.60
	Non controlling interest	0.00
	<b>Total equity</b>	12,099.60



2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	449.78
	<b>Trade payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	<b>Total Trade payable</b>	0.00
	Other non-current financial liabilities	1,426.68
	<b>Total non-current financial liabilities</b>	1,876.46
	Provisions, non-current	4.69
	Deferred tax liabilities (net)	16.69
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	4.03
	<b>Total non-current liabilities</b>	1,901.87
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	256.67
	<b>Trade payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	19.56
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	970.75
	<b>Total Trade payable</b>	990.31
	Other current financial liabilities	4,739.60
	<b>Total current financial liabilities</b>	5,986.58
	Other current liabilities	1,585.26
	Provisions, current	219.03
	Current tax liabilities (Net)	88.42
	Deferred government grants, Current	0.00
	<b>Total current liabilities</b>	7,879.29
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	<b>Total liabilities</b>	9,781.16
	<b>Total equity and liabilities</b>	21,880.76
	Disclosure of notes on assets and liabilities	Textual Information(1)

### Text Block

Textual Information(1)	<p>The notes on financial statements are as per the Annual Audited Financial Statements submitted to the stock exchanges for the financial year ended March 31, 2025. 1. Other Intangible Assets include the total of intangible assets of Rs. 1166.02 and Right-of-use assets of Rs. 299.98. 2. Other equity includes other equity of Rs. 11,827.01 and Share application money pending allotment of Rs. 0.34. 3. Other non-current financial assets include the total of income tax assets (Net) of Rs. 135.90 and Other non-current assets of Rs. 1.83. 4. Other Non-Current Financial Liabilities include Lease Liabilities of Rs. 246.51 and Other financial liabilities of Rs. 1180.17. 5. Trade Payable Current include (a) Total outstanding dues of micro enterprises and small enterprises of Rs. 19.56 and (b) Total outstanding dues of Creditors other than Micro enterprises and small enterprises of Rs. 970.75. 6. Other current financial Liabilities include Lease Liabilities of Rs. 75.12 and Other financial liabilities of Rs. 4664.48.</p>
---------------------------	---

## Cash flow statement indirect

Amount in (Millions)

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
<b>Part I Blue color marked fields are non-mandatory.</b>		
<b>1</b>	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	3,063.57
<b>2</b>	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	107.60
	Adjustments for decrease (increase) in inventories	2.03
	Adjustments for decrease (increase) in trade receivables, current	(314.79)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(130.80)
	Adjustments for decrease (increase) in other non-current assets	(0.41)
	Adjustments for other financial assets, non-current	(5.68)
	Adjustments for other financial assets, current	(52.71)
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	73.29
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	51.72
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	619.07
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	40.02
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	(141.41)
	Adjustments for other financial liabilities, non-current	3.43
	Adjustments for unrealised foreign exchange losses gains	28.14
	Adjustments for dividend income	0.00
	Adjustments for interest income	127.21
	Adjustments for share-based payments	236.63
	Adjustments for fair value losses (gains)	(184.76)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	(3.72)
	Other adjustments to reconcile profit (loss)	111.09
	Other adjustments for non-cash items	24.86
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	<b>Total adjustments for reconcile profit (loss)</b>	336.39
	<b>Net cash flows from (used in) operations</b>	3,399.96
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	804.82
	Other inflows (outflows) of cash	(124.10)
	<b>Net cash flows from (used in) operating activities</b>	2,471.04
<b>3</b>	<b>Cash flows from used in investing activities</b>	

	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	6.01
	Purchase of property, plant and equipment	478.50
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	127.40
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(947.11)
	<b>Net cash flows from (used in) investing activities</b>	<b>(1,292.20)</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	74.83
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	254.48
	Payments of lease liabilities	102.37
	Dividends paid	372.37
	Interest paid	71.76
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.34
	<b>Net cash flows from (used in) financing activities</b>	<b>(725.81)</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>453.03</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	76.48
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>529.51</b>
	<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>2,843.04</b>

		Cash and cash equivalents cash flow statement at end of period	3,372.55
--	--	--	----------

### Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	S.R. Batliboi & Associates LLP	true	31-07-2027