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The Manager	The Manager
Listing Department	Listing & Compliance Department
BSE Limited	National Stock Exchange of India Limited
P.J. Towers, Dalal Street	Exchange Plaza, Bandra Kurla Complex
Mumbai – 400001	Bandra East, Mumbai – 400051
Scrip Code: 543283	Scrip Symbol: BARBEQUE

Dear Sirs,

### Subject: Outcome of the Board Meeting held on May 23, 2024

**Ref.:** Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations")

Further to our intimation dated May 14, 2024 and pursuant to Regulations 30 and 33 of SEBI LODR Regulations, we hereby inform you that the Board of Directors of Barbeque-Nation Hospitality Limited (the "Company") at their Meeting held today i.e., **Thursday, May 23**, **2024**, which commenced at 1:15 PM (IST) and concluded at 4:00 PM (IST), *inter alia*, considered and approved the following:

- 1) Financial Results and Financial Statements:
  - a) Audited Annual Financial Results (Standalone & Consolidated) for the financial year ended March 31, 2024 and for the fourth quarter ended March 31, 2024; and
  - b) Audited Annual Financial Statements (Standalone & Consolidated) for the financial year ended March 31, 2024;
- 2) Appointment of Mr. Ajay Nanavati Vipin (DIN: 02370729) as an additional director in the category of independent director of the Company;

### Other Disclosures:

- Copy of the Financial Results for the aforementioned period along with Auditor's Report thereon duly signed by the Statutory Auditors of the Company, as approved by the Board of Directors, and declaration on Audit Reports with unmodified opinion are enclosed with this letter in compliance with the requirements of Regulation 33 of the SEBI LODR Regulations.
- The details as required under Section V-A of Chapter V of SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 (SEBI Circulars) with respect to Item No.2, as aforementioned, will be submitted in a separate disclosure.



The aforementioned documents will also be placed on the website of the Company at <u>www.barbequenation.com</u>.

This is for your information and record.

Thanking you.

Yours faithfully, For Barbeque-Nation Hospitality Limited

Nagamani C Y Company Secretary & Compliance Officer M. No.: A27475

Encl.: As above



Date: May 23, 2024

То,	
The Manager,	The Manager, Listing & Compliance Department
Listing Department BSE Limited	National Stock Exchange of India Limited
P.J. Towers, Dalal Street,	Exchange Plaza, Bandra Kurla Complex,
Mumbai – 400001	Bandra East, Mumbai – 400051
Scrip Code: 543283	Scrip Symbol: BARBEQUE

Dear Sirs,

### Subject: Declaration on Audit Reports with unmodified opinion

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the Statutory Auditors of the Company i.e. Messrs. S.R. Batliboi & Associates LLP, Chartered Accountants (ICAI Firm Registration Number:101049W/E300004), have issued the Audit Reports with unmodified opinion on the Audited Standalone & Consolidated Financial Results of the Company for the financial year ended March 31, 2024.

This is for your information and record.

Thanking you.

Yours faithfully, For Barbeque-Nation Hospitality Limited

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Rahul Agrawal Chief Executive Officer & Whole-Time Director DIN: 07194134



## BARBEQUE-NATION HOSPITALITY LIMITED

**Registered & Corporate Office**: "Saket Callipolis", Unit No. 601 & 602, 6th Floor, Doddakannalli Village, Varthur Hobli, Sarjapur Road, Bengaluru-560035, Karnataka, India.**T**: +91 80 69134900, **E-mail**: <u>corporate@barbequenation.com</u>;**CIN**: L55101KA2006PLC073031;<u>www.barbequenation.com</u>

Chartered Accountants

12th Floor "UB City" Canberra Block No. 24, Vittal Mallya Road Bengaluru - 560 001, India Tel: +91 80 6648 9000

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Barbeque-Nation Hospitality Limited

### Report on the audit of the Consolidated Financial Results

### Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Barbeque-Nation Hospitality Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended March 31, 2024 and for the year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

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 reports of the other auditors on separate audited financial statements/ financial results/financial information of the subsidiaries, the Statement:

i. includes the results of the following entities:

Parent Company Barbeque-Nation Hospitality Limited

Subsidiary Companies

- a. Barbeque Nation Mena Holding Limited
- b. Barbeque Nation Restaurants LLC
- c. Barbeque Nation (Malaysia) SDN. BHD.
- d. Barbeque Nation International LLC
- e. Barbeque Nation Bahrain W.L.L.
- f. Barbeque Nation Holdings Pvt. Ltd.
- g. Red Apple Kitchen Consultancy Private Limited and
- h. Blue Planet Foods Private Limited
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net loss and other comprehensive loss and other financial information of the Group for the quarter ended March 31, 2024 and for the year ended March 31, 2024.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group 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 obtained by us and other



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auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net loss and other comprehensive loss and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies 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 Statement 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 Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies 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.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

### Auditor's Responsibilities for the Audit of the Consolidated Financial Results

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

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 Statement, 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 the Board of Directors.



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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

### **Other Matter**

The accompanying Statement includes the audited financial results/statements and other financial information, in respect of:

• 7 subsidiaries, whose financial results/statements include total assets of Rs. 2,910.13 million as at March 31, 2024, total revenues of Rs. 619.76 million and Rs. 2,205.41 million, total net profit after tax of Rs. 58.68 million and Rs. 157.06 million, total comprehensive income of Rs. 57.90 million and Rs. 156.85 million, for the quarter and the year ended on that date respectively, and net cash inflows of Rs. 47.98 million for the year ended March 31, 2024, as considered in the Statement which have been audited by their respective independent auditors.

The independent auditor's report on the financial statements/financial results/financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

The accompanying Statement includes unaudited financial results /statements and other unaudited financial information in respect of:

• a subsidiary, whose financial results/statements and other financial information reflect total assets of Rs. 0.01 million as at March 31, 2024, and total revenues of Rs. Nil and Rs. Nil, total net loss after tax of Rs. 0.42 million and Rs. 1.93 million, total comprehensive loss of Rs. 0.42 million, for the quarter and the year ended on that date respectively and



Chartered Accountants

net cash inflows of Rs. 0.01 million for the year ended March 31, 2024, whose financial results /statements and other financial information have not been audited by their auditor.

These unaudited financial statements/ financial information/ financial results have been approved and furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such unaudited financial statements/ financial information/financial results. In our opinion and according to the information and explanations given to us by the Management, these financial statements/ financial information/financial to the Group.

Our opinion on the Statement 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.

The comparative financial information of the Group for the corresponding quarter and for the year ended March 31, 2024, included in these consolidated financial results, were audited by the predecessor auditor who expressed an unmodified opinion on those consolidated financial information on May 27, 2023.

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

For S.R. Batliboi & Associates LLP Chartered Accountants ICAI Firm Registration Number: 101049W/E300004

per Sunil Gaggar Parther Membership No.: 104315 UDIN: 24104315BKEXHT1053



Barbeque-Nation Hospitality Limited Regd Off: "Saket Callipolis", Unit No. 601 & 602, 6th Floor, Doddakannalli Village, Varihur Hobil, Sarjapur Road, 8engaluru-560035 CIN:L55101KA2006PLC073031 Tel: +9180 69134900; E-mail: compliance@barbequenation.com, Website: www.barbequenation.com

Statement of Audited Consolidated Financial Results for the quarter and year ended Mar 31, 2024

			Quarter ended		Year e	ided
SI. No.	Particulars	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
		Audited	Unaudited	Audited	Audited	Audited
		(refer note 4)		(refer note 4)		
1	Income					
	Revenue from operations	2,980.54	3,308.75	2,802.33	12,545.10	12,337.55
	Other Income	76.51	15.44	22.43	175.66	80.27
-	Total income	3,057.05	3,325.19	2,824.76	12,720.76	12,417.82
2	Expenses					
	(a) Cost of food and beverages consumed	927,51	1,063.36	959.33	4,184.42	4,151.86
	(b) Employee benefits expense	644.25	721,69	669,02	2,802.78	2,676.03
	(c) Occupancy cost and other expenses	861.48	860.66	775.25	3,436.21	3,203,85
	Total expenses	2,433.24	2,645.71	2,403.60	10,423.41	10,031.74
3	Earnings before exceptional items, finance costs, tax, depreciation and amortisation expense (EBITDA) (1 - 2)	623.81	679.48	421.16	2,297.35	2,386.08
4	Finance costs	186.10	189.98	179.82	758.56	717.01
5	Depreciation and amortisation expense	446.70	414.44	366.48	1,578.97	1,449.98
6	Profit/(Loss) before exceptional items and tax (3 - 4 - 5)	(8.99)	75.06	(125.14)	(140.18)	219.09
7	Exceptional items - gain/(loss)	-	-	(16.79)	-	38,23
8	Profit/(Loss) before tax (6 + 7)	(8.99)	75.06	(141.93)	(140.18)	257.32
9	Tax expense/(credit):				1	
	(a) Current tax expense	17.31	(1.36)	(22.23)	32.84	33.42
	(b) Deferred tax	(25.93)	28.04	(3.68)	(61.27)	32.43
	Net tax expense/(credit)	(8.62)	26.68	(25.91)	(28.43)	65.85
10	Profit/(Loss) after tax (8 - 9)	(0.37)	48,38	(116.02)	(111.75)	191.47
11	Profit/(Loss) attributable to:					
	Owners of the Company	(10.74)	43,44	(118.21)	(134.09)	170.17
	Non-controlling interest	10.37	4.94	2.19	22.34	21.30
12	Other comprehensive income/(loss)					
	Items that will not be reclassified to statement of profit and loss					
	(a) Remeasurements gains/(losses) on defined benefit plan	(12.41)	(0.34)	(4.20)	(15.84)	(4.20
	Income tax effect on above	3.12	0.08	1.06	3.98	1.0
	Items that may be reclassified to statement of profit or loss		- 1	-		
	(a) Exchange differences in translation of foreign operations	(4,35)	2.79	(1.92)	2.86	(4.3
	Total comprehensive income/(loss) (10+12)	(14.01)	50.91	(121.08)	(120.75)	184.00
13	Total comprehensive (ncome/(loss) attributable to:					
	Owners of the Company	(24.38)	45.97	(123.27)	(143.09)	162.70
	Non-controlling interest	10.37	4.94	2.19	22.34	21.30
14	Pald-up equity share capital (Face value of Rs. 5/- each)	195.36	195.24	194.90	195.36	194.90
15	Other equity					3,816.47
16	Earnings/(Loss) per equity share (Face value of Rs. 5/- each) (not annualised)					
	Basic (Rs.)	(0.27)	1.12	(3.04)	(3.44)	4.3
	Diluted (Rs.)	(0.27)		(3.04)		4.32

For IDENTIFICATION PURPOSES ONLY S.R. Batlibol & Associates LLP BENGALURU



A.       Particulars       Pa			(Ru) As at	ees in Millions As at
A SSETS       4. ASSETS       4. 021.42       3,790.         INDE-current and equipment       4. 021.42       3,790.         D Property, lank and equipment       4. 621.42       3,790.         D Right-of-use assets       5,331.59       5,556.         Capkal wark-in-progress       46.68       273.         D Societ/III       105.46       46.         Financial assets       378.97       421.         D Deferend tax assets (net)       58.21       53.         D Other mon-current assets       58.21       53.         Total Kon-current assets       366.77       420.         Investories       339.95       425.         Investories       339.95       425.         Other mon-current assets       329.95       425.         Deferent assets [11]       11.25.26       122.5         Other current assets       329.97.5       420.         Total c	SI. Io.	Particulars		March 31, 202
I. Non-current assets       4,021.42       3,780.         D) Property, plant and equipment       4,021.42       3,780.         D) Right-or-current assets       5,313.35       5,556.         Capital work-in-progress       46.68       273.         Good/Will       997.44       722.         Intangolie assets       105.48       46.68         (Print assets)       397.37       4721.         D befored tax assets (net)       524.37       509.         D befored tax assets (net)       524.37       539.         Total Mon-current assets       336.77       420.         Interest tax assets (net)       336.77       420.         Interest tax assets       336.77       420.         Interest tax assets       339.55       425.5         Cab and cash equivalents       339.55       425.5         Other reneatists       339.55       426.55         Total assets (net)       3.366.62       1.2277.00         Total assets (net)       3.356.62       1.22.155.         Cab and cash equivaluents       3.329.46       4.049.3         Total assets (net)       3.329.47       4.049.3         Tota	A	ACCETC	Audited	Audited
a)       property, plant and equipment       4,021,42       3,790         Bight-Orice sates       5,333,59       5,556         Captal work-in-progess       46,68       273         Gaodwill       697,34       722.         Intanoble assets       106,48       46.         Intanoble assets       106,48       46.         ID beffer data sates       378,97       421.         ID beffer data sates       58.21       53.33         ID westiments       396,77       420.         Investiments       396,77       420.         ID westiments       339,75       425.         ID data cash equivalents       32,957       425.         Courrent assets       226,63       60.         Current assets       11,2472,70       12,2589.         Courrent assets (ILI)       1,3256,62       1,245.         ID assets       39,756       156.         Current assets (ILI)       1,2727.00       12,2589.				
b)       Fight-of-core assets       5,333 19       5,55.         Capital work-in-progress       466       277.         Capital work-in-progress       407.722.       105.46       46.         Capital work-in-progress       378.97       421.         Common Correct assets       378.97       421.         Deferred tax sets (ref)       57.33       509.         Cher non-current assets       386.77       420.         Investments       326.71       420.         Investments       37.06       15.         Investments       370.65       15.         Cash and cash equivalents       326.72       420.         Other nancial assets       335.75       425.         Contract assets (ref)       335.75       425.         Contract assets (ref)       335.75       425.         Contract assets (ref)       11.2727.70       12.586.         Courter tax sasts (ref)       1.3256.62       1.2215.         Total sects [T11]       1.2,727.70       12.586.         Courter tax sasts (ref)       3.336.75       4.03.         Total carrent assets (ref)       3.336.75       4.04.			4 021 42	3,790,3
cpl       april work-in-progress       46.68       273.         Goodwill       597.34       772.         Goodwill       597.34       772.         Goodwill       597.34       772.         Other mancial assets       105.46       46.6         Other mancial assets       378.97       421.         Other mancial assets       56.21       53.         Total Non-current assets       56.21       53.         Total Non-current assets       386.77       420.         Investories       37.06       16.         Trade receivables       37.06       16.         Cash and cash equivalents       229.63       60.         Other financial assets       221.55       225.         Other financial assets       223.63       60.         Current assets       221.55       225.5         Other financial assets       12.272.70       12.269.7         Total assets [11:1]       12.272.70 <td< td=""><td></td><td></td><td></td><td></td></td<>				
1       607-34       722.         1       107-56       607-54       723.         1       107-56       607-54       74.21.         1       107-56       574.39       559.         1       114-616.08       114.372.       74.21.         1       114-616.08       114.372.       114.616.08       114.372.         1       114.616.08       114.372.       114.616.08       114.372.         1       107-67       286.77       420.       114.616.08       114.372.         1       107-67       37.66       16.       16.       16.57.         1       107-67       286.77       420.       107.67.67.       420.         1       107-67.67.67.7       420.       107.67.67.7       420.         1       107.67.67.7       420.       107.67.67.7       420.         1       107.67.67.7       420.       107.67.67.7       420.         1       107.67.67.7       420.       107.67.67.7       420.         1       107.67.67.7       420.       107.57.57.57.57.57.57.57.57.57.57.57.57.57				
intangible assets       105.46       46.         financial assets       379.97       421.         Deferred tax assets (net)       54.39       59.         It current assets       54.21       53.21         Total Non-current assets       11,446.08       11,373.         It Current assets       386.77       420.         It current assets       386.77       420.         Inventions       379.65       15.         Inventions       379.66       15.         Inventions       379.66       16.         Cash and cash equivalents       379.66       16.         Cash and cash equivalents       229.63       60.         Other financial assets       220.63       60.         Other current assets       13.356.62       121.558.         Ital quivent assets [I1]       13.257.6       15.         Total current assets [I1]       13.257.6       194.86         Ital quivent assets [I1]       13.256.62       194.86         Ital quivent assets [I1]       13.73.40       3.816.7         Ital quivent assets [I1]       13.73.4       3.929.76       4.921.7         Ital quivent assets [				
financial assets       378.97       421.         0       Other mancula assets       574.39       590.         10       Deferred tax assets (nt)       574.39       590.         11       Current assets       386.77       420.         11       Current assets       386.77       420.         11       Current assets       386.77       420.         11       Total Non-current assets       370.65       16.         11       Toda receivables       370.66       16.         11       Toda receivables       395.75       425.         11       Toda receivables       290.63       60.         12       Current assets       216.55       255.         13       Total assets       11.3256.62       1.2215.         121       Current assets [11]       12.772.70       12.589.         12       Coultry And LIABILITIES       195.36       194.         12       Coultry And LiABILITIES       195.36       194.         12       Coultry And LiABILITIES       105.78       420.         12       Coultry asset (nt + 11)       107.78       4.011.				
Other financial assets       378.97       421.         Deferred tax sasts (net)       574.39       559.         Total Non-current assets       58.21       533.         Total Non-current assets       366.77       420.         Important in the same same same same same same same sam			100110	
g)       Detered tax assets (net)       574.39       509.         g)       Other non-current assets       11,416.08       11,373.         Total Non-current assets       386.77       420.         j)       meantors       386.77       420.         j)       meantors       37.86       15.         investments       37.96       15.         Toda Romacid assets       39.75       425.         Other current assets       229.63       60.         Other financial assets       236.72       12.55         Other current assets (II)       1,355.62       1.215.         Other assets (III)       1,355.62       1.225.         Total assets (III)       12,772.70       12,589.         Equity stare capital       195.36       194.         Defining interest       107.58       4.001.         Poil asset (II + II)       3,73.40       3.81.6         Other equity       3,73.40       3.81.6         Equity stare capital       107.58       4.001.         Outer equity (II)       4.01.4       4.003.34         Poil asset (III)       107.58       8.00.			378.97	421.
Other non-current assets       59.21       53.21         Total Non-current assets       11,416.08       11,373.         I Current assets       386.77       420.         Inventories       386.77       420.         Inventories       37.06       16.         Cash and cash equivalents       339.75       425.         Other financial assets       229.63       660.         O Other corrent assets       229.63       660.         O Other corrent assets (net)       81.86       36.         Total current assets (net)       81.86       36.         Total current assets (net)       1.356.62       .1.215.         Total assets (net)       3.27.70       12.589.         E CUITY AND LIABILITIES       107.78       0.2         I       Eouity       3.27.40       3.816.         Other corrent liabilities       5.71.48       5.998.         Other corrent liabilities       5.71.48       5.998.         Other corrent liabilities       0.72.4       7.94.01.14.         Hon-current liabilities       2.90       7.71.48       5.998.         Other financial liabilities       0.72.4       7.94.01.14.<	21			
Total Rom-current assets [1]       11,416.08       11,373:         I       Current assets       386.77       420.         Investments       386.77       420.         Investments       37.06       16.         Cash and cash equivalents       339.75       425.         Other financial assets       219.63       60.         Other current assets (nt)       11,356.62       1,215.         Total current assets (nt)       11,356.62       1,215.         Total current assets (nt)       12,772.70       12,589.         COUTY AND LIABILITIES       200       200         I       Eaulty       3,292.76       401.         I borrowings       195.36       194.03.       3,816.         II       10.75.8       02.       704.01.         III       Non-current liabilities       107.58       02.         Total equity [1]       4,037.34       4,093.34       4,093.34         III       Non-current liabilities       0.72       0.         IIII       Non-current liabilities       0.72       0.         Defermancial liabilities       0.72       0.       0.72				
a) Inventories	,			11,373.2
a) Inventories	11	Current assets		
b)       Financial assets       37.06       16.         Trade receivables       339.75       425.         Cher hancial assets       229.63       60.         Cher current assets       221.55       225.         Current tax assets (net)       81.86       36.         Current tax assets (net)       12,772.70       12,589.         Fotal current assets [11]       12,772.70       12,589.         Fotal assets [1 + 11]       3,724.40       3,816.         Fotal assets [1 + 11]       4,037.34       4,093.         II       Non-current labilities       107.76       89.         Fotal auxity [1]       4,037.34       4,093.       4,093.         III       Non-current l	a)		386,77	420.0
Investments       37.06         Trade receivables       359.75       425.         Other financial assets       226.63       60.         Other criment assets       261.55       225.63         Other criment assets (net)       1.355.62       1.225.72         Total current assets (net)       1.355.62       1.225.72         Total current assets (III)       1.2,772.70       12,589.         EOUTY AND LIABULTIES       1       1.325.62       1.225.72         I Eaulty       195.36       194.03       3.924.76       4.011.         Non-controlling interest       1.07.58       6.01       1.07.58       6.01         I Total equity (II)       4.037.34       4.037.34       4.093.7.34       4.037.34       4.037.34       4.093.7.34       4.037.34       4.037.34       4.093.7.34       4.037.34       4.037.34       4.037.34       4.093.7.34       4.037.34       4.037.34       4.037.34       4.037.34       4.037.34       4.037.34       4.037.34       4.037.34       4.037.34       4.037.34       4.037.34       4.037.34       4.037.34       4.037.34       4.037.34       4.037.34       1.07.58       62.1       1.07.58				
Trade receivables       37.06       16.         Cash and cash equivalents       359.75       425.         Other funancial assets       261.55       255.         Current assets       81.86       36.         Current assets (ret)       13.356.62       1,215.         Total current assets [II]       12,772.70       12,589.         Coursent assets (ret)       195.36       194.         I       Eoulty       195.36       194.         Dother equity       3,734.40       3,816.       82.         Total equity thire copital       3,734.40       3,816.       82.         Total equity [I]       4,037.34       4,093.       4,037.34       4,093.         III       Non-current liabilities       7.73.48       5,929.76       4,011.         IVon-current liabilities       3,029.76       4,017.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       4,037.34       1,023.53       1,148	1	Investments		
Other financial assets       229.63       60,         Other current assets       261.55       255.         Current tassets (net)       1,356.62       1,215.         Total current assets [II]       1,356.62       1,225.         Total assets [I + II]       12,772.70       12,589.         EOUTY AND LIABILITIES       1       12,772.70       12,589.         I       Eouity       3,734.40       3,816.         Other equity       3,724.40       3,816.       36.401.         Non-controlling interest       107.58       62.       107.58       62.         Total equity [I]       4,037.34       4,093.       4,093.       4,093.         Non-current liabilities       107.58       62.       107.58       62.         Total equity [I]       4,037.34       4,093.       4,093.       4,093.         Non-current liabilities       0.72       0.       76.       62.49       76.         Ease liabilities       0.71.40       5,998.       0.72       9.         Other equity       130.26       114.00       114.00       114.00         Current liabilities       0.072       12			37.06	16.
C)   Other current assets   261.55   255.     (C)   Other current assets (net)		Cash and cash equivalents	359,75	425.
O       Current tax assets (net)       9 18.86       36.         Total assets (net)       1,356.62       1,215.         Total assets [I + II]       12,772.70       12,589.         B       EOUITY AND LIABILITIES       195.36       194.         I       Eaulty       195.36       194.         A)       Equity stare capital       195.36       194.         DOther equity       3,734.40       3,816.         Equity attributable to owners of the Company       3,734.40       3,816.         Total equity [I]       4,037.34       4,093.         II       Non-current liabilities       107.56       82.         Total equity [I]       4,037.34       4,093.       4,093.         II       Non-current liabilities       5,771.46       5,998.         Other equity [I]       6,160.63       6,160.63       6,189.         II       Total exel (abilities       1,23.04       114         Total Non-current liabilities       134.28       119         Deferred tax Liabilities       687.26       651         Total workstanding dues of micro enterprises and smail enterprises       1,02.53       1,114		Other Bhanciat assets	229,63	60.
d)       Current tax assets (net)       81.86       36.         Total current assets (III)       1,356.62       1,215.         Total assets [I + 11]       12,772.70       12,589.         B       EOUTY AND LIABILITIES       195.36       194.         I       Eauity       195.36       194.         a)       Equity stare capital       195.36       194.         b) Other equity       3,734.40       3,816.         Equity attributable to owners of the Company       3,929.76       4,017.56         Non-controlling interest       107.56       62.         Total equity [I]       4,037.34       4,093.         II       Non-current liabilities       5,771.46       5,998.         Other financial liabilities       0.72       0       262.49       76.         Lease liabilities       107.74       5,998.       0.72       0         Provisions       123.04	C)	Other current assets	261.55	255.
Total assets [1 + 11]     12,772.70     12,589.       B     COUTY AND LIABILITIES     195.36     194.       E caulty     1,95.36     194.     3,734.40     3,816.       E caulty share capital     3,734.40     3,816.     3,734.40     3,816.       D Other equity     3,734.40     3,816.     62.     4,037.34     4,093.       Non-controlling interest     107.58     62.     4,037.34     4,093.       III     Non-current liabilities     5,771.40     5,998.     0,72     0.       Deferred tax liabilities     0,72     0.     107.56     62.     107.56     63.     107.56     63.     107.56     62.     107.56     62.     107.56     62.     76.     107.56     62.     76.     107.56     62.     76.     107.56     62.     107.57     598.     0.72     108.     107.56     62.     107.57     108.     107.56     62.     107.56     62.     107.56     62.     107.57     108.     107.57.     108.     107.57.     108.     107.57.     108.     107.57.     108.     108.57.     108. <td< td=""><td>d)</td><td>Current tax assets (net)</td><td></td><td>36.</td></td<>	d)	Current tax assets (net)		36.
8   FOUTY AND LIABILITIES     I   Eauity     6   Equity share capital     1   Equity share capital     1   Equity share capital     1   Guity share capital     1   Guity stributable to owners of the Company     1   107.56     1   107.56     1   107.56     1   107.56     1   107.56     1   107.56     1   107.56     1   107.56     1   107.56     1   107.56     1   107.56     1   107.56     2   107.56     2   107.56     2   107.56     2   107.56     3   70.72     2   107.72     2   107.72     2   106     0   114.105     0   114.105     0   123.04     11   114.105     11   114.105     11   114.105     12   114.105     134.28   119     140.0051005   134.28     11   114.105     11   114.105     1		Total current assets [II]	1,356.62	1,215.
I   Equity   195.36   194.     Equity share capital   3,734.40   3,816.     Equity stributable to owners of the Company   3,929.76   4,011.     Non-controlling interest   107.58   62.     Total equity (I)   4,037.34   4,093.     II   Non-current liabilities   5,771.48   5,988.     Borrowings   262.49   76.     Lease liabilities   5,771.48   5,988.     Other financial liabilities   0.72   2.90     Provisions   123.04   114.     Total equity (I)   6,160.63   6,189.     Other financial liabilities   114.28   119     II   Current liabilities   114.28   119     Carrent liabilities   114.28   119     III   Current liabilities   114.28   119     III   Current liabilities   114.28   119     III Current liabilities   114.28   119     Lease liabilities   114.28   119     Lease liabilities   134.28		Total assets [I + II]	12,772.70	12,589.
a)   Equity share capital   195.36   194.     b)   Other equity   3,734.40   3,816.     Equity stributable to owners of the Company   3,929.76   4,011.     Non-controlling interest   107.56   802.     Total equity (I)   4,037.34   4,093.     II   Non-current liabilities   4,037.34   4,093.     a)   Financial liabilities   5,771.48   5,988.     Borrowings   2,62.49   76.     Lease liabilities   5,771.48   5,988.     Other financial liabilities   0.72	8	EOUITY AND LIABILITIES		
a)   Equity stare capital   195.36   194.     b)   Other equity   3,734.40   3,734.40   3,734.40     Chure equity attributable to owners of the Company   3,734.40   3,734.40   3,734.40     Non-controlling interest   107.56   802.     Total equity (I)   4,037.34   4,097.34     Non-controlling litterest   4,037.34   4,093.34     a)   Financial liabilities   262.49   76.     Borrowings   2,571.48   5,988.     Other financial liabilities   0.72	I	Eaulty		
b)   Other equity   3,734.40   3,815.     Equity attributation owners of the Company   3,929.76   4,011.     Non-corrent liabilities   107.58   82.     Total equity [I]   4,037.34   4,093.     II   Non-current liabilities   76.     Financial liabilities   5,771.40   5,998.     Other financial liabilities   0.72   76.     Deferred tax Liabilities   0.72   76.     II   Current liabilities   0.72   76.     Other financial liabilities   0.72   76.     Other financial liabilities   0.72   76.     III   Current liabilities   0.72   76.     Total environment liabilities   113.428   114.     Total Non-current liabilities   134.28   119.     Lease liabilities   134.28   119.     Deterrentax liabilities   13	a)		195,36	194.
Non-controlling interest     107.56     62.       Total equity [1]     4,037.34     4,093.       II     Non-current liabilities     4,037.34     4,093.       Financial liabilities     262.49     76.       Borrowings     267.49     76.       Cotter financial liabilities     0.72     9.       Deferred tax Liabilities     0.72     9.       C) Provisions     113.04     114.       Total equity [1]     6,160.63     6,189.       II     Current liabilities     114.28     119       Current liabilities     114.28     119       Lease liabilities     134.28     119       Lease liabilities     81.18     95       - total outstanding dues of micro enterprises and small enterprises     1,02.3.53     1,118       Other funancial liabilities     81.18     95       Privisions     88.83     69       Other funancial liabilities <td>b)</td> <td>Other equity</td> <td></td> <td>3,816.</td>	b)	Other equity		3,816.
Total equity [1]   4,037.34   4,093.     II   Non-current liabilities   4,037.34   4,093.     Borrowings   262.49   76.     Lease tibalities   5,771.48   5,998.     Other financial liabilities   0.72   0.72     Deferred tax Liabilities   2.90   76.     Provisions   123.04   114.     Total equity [1]   6,160.63   6,189.     II   Current liabilities   687.26     Provisions   134.28   119     Lease liabilities   687.26   651     Trade payables   687.26   651     - total outstanding dues of micro enterprises and small enterprises   157.33   116     Other financial liabilities   81.18   95     Other financial liabilities   88.83   69     Other financial liabilities   81.18   95     Other financial liabilities   88.83   69     Other current liabilities   93.56   3     Total outstanding dues of creditors other than micro enterprises and small enterprises   102.5.5     Other financial liabilities   93.56   3     Total outstanding dues of creditors other than micro enterprises and small enterprises   5.7.43     Other financial liabilities   93.56		Equity attributable to owners of the Company		
II     Non-current liabilities     262.49     76.       a)     Financial liabilities     5,771.48     5,998.       Other financial liabilities     0.72     0.       b)     Deferred tax Liabilities     2.300       Provisions     123.04     114.       Total Non-current liabilities     6,160.63     6,189.       II     Current liabilities     134.28     119       Borrowings     687.26     651.     651.       III Current liabilities     134.28     119       Lease liabilities     687.26     651.       Total outstanding dues of micro enterprises and small enterprises     157.33     116       - total outstanding dues of reditors other than micro enterprises and small enterprises     1,023.53     1,118       Other financial liabilities     88.83     69     9       Other functial liabilities (net)     93.56     3     3       Id     Current tax liabilities (net)     93.56     3       Total outstanding (net)     93.56     3     3       Id     Current tax liabilities (net)     93.56     3       Total current liabilities (net)     2,2574.72     <				
a)   Financial liabilities   262.49   76.     Borrowings   5,771.48   5,998.     Other financial liabilities   0.72     b)   Deferred tax Liabilities   2.90     Frowisions   123.04     Total Non-current liabilities   123.04     III   6,160.63   6,189.     III   Current liabilities   134.28     Borrowings   667.26   651     Trade payables   157.33   116     - total outstanding dues of micro enterprises and small enterprises   157.33   116     Other financial liabilities   81.18   95     Provisions   88.83   69     Other financial liabilities   308.76   131     d)   Current tax liabilities   336.76   33		Total equity [I]	4,037.34	4,093,
Borrowings   262.49   76.     Lease Itabilities   5,771.48   5,998.     Other financial liabilities   0.72   2.90     Deferred tax Liabilities   123.04   114.     Total Non-current liabilities   113.04   114.     Total von-current liabilities   134.28   119     II   Current liabilities   134.28   119     Lease liabilities   687.26   651     Total outstanding dues of micro enterprises and small enterprises   157.33   116     - total outstanding dues of micro enterprises and small enterprises   1,023.53   1,118     Other financial liabilities   81.18   95     Privalions   88.83   69     Current liabilities (111)   2,574.73   2,306.76     Total current liabilities (111)   2,574.73   2,306.75	II			
Lease ltabilities   5,771.48   5,998.     Other financial liabilities   0.72     Deferred tax Liabilities   2.90     Provisions   123.04     II   6,160.63     Current liabilities   6,160.63     Barrowings   134.28     III   687.26     Barrowings   687.26     Corrent liabilities   157.33     Trade payables   157.33     - total outstanding dues of micro enterprises and small enterprises   157.33     Other financial liabilities   81.18     Other runnent liabilities   81.18     Other financial liabilities   81.18     Other financial liabilities   308.76     Other financial liabilities   2308.76     Trade payables   157.33     - total outstanding dues of creditors other than micro enterprises and small enterprises   10,23.53     Other financial liabilities   81.18     Other financial liabilities   308.76     Other current liabilities   336.76     Other current liabilities   336.76     Other current liabilities   335.6     Other current liabilities (net)   2,574.73     Total current liabilities (net)   2,574.73	a)		763.40	76
Other financial liabilities   0.72     Deferred tax Liabilities   2.90     Provisions   123.04     Total outstanding dues of micro enterprises and small enterprises   134.28     111   6,260.63     Current liabilities   687.26     12   667.26     134.28   119     Lease liabilities   667.26     134.28   119     Lease liabilities   687.26     Trade payables   157.33     - total outstanding dues of micro enterprises and small enterprises   157.33     Other financial liabilities   81.18     95   97 rovisions   88.83     00 Other current liabilities   308.76     134   93.56   33     134   111   2,574.73				
b)   Deferred tax Liabilities   2.90     C)   Provisions   123.04   114.     Total Non-current Habilities [II]   6,160.63   6,189.     II   Current Habilities   134.28   119     Borrowings   134.28   119     Lease Habilities   687.26   651     Total outstanding dues of micro enterprises and small enterprises   157.33   116     - total outstanding dues of reditors other than micro enterprises and small enterprises   1,023.53   1,118     Other financial liabilities   81.18   95     Provisions   88.83   69     Current Habilities (III)   2,574.73   2,305.				
provisions   123.04   114     Total Non-current Habilities   6,160.63   6,189.     II   Current Habilities   134.28   119     Borrowings   134.28   119     Lease Habilities   687.26   651     Trade payables   157.33   116     - total outstanding dues of micro enterprises and small enterprises   1,023.53   1,118     Other financial Habilities   81.18   95     Provisions   88.83   69     Other urrent Habilities   308.76   131     Current tax Habilities (net)   93.56   3     Total current Habilities (111)   2,574.73   2,305.				
Total Non-current Habilities [11]     6,160.63     6,189.       II     Current Habilities     134.28     119       Borrowings     134.28     119     6,260.63     6,189.       Lease Habilities     687.26     651     657.26     651       Trade payables     157.33     116     119     119       - total outstanding dues of micro enterprises and small enterprises     157.33     116       Other financial Habilities     81.18     95       Provisions     88.83     69       Other transmitters     308.76     131       d)     Current tax Habilities     93.56     3       Total current Habilities (net)     93.56     3     3       Total current Habilities (111)     2,574.73     2,305.5     3				
a)   Financial liabilities     Borrowings   134.28     Lease liabilities   687.26     Trade payables   687.26     - total outstanding dues of micro enterprises and small enterprises   157.33     - total outstanding dues of creditors other than micro enterprises and small enterprises   1,023.53     Other financial liabilities   81.18     95   Provisions   88.83     69   Other current liabilities   308.76     131   2urrent tax liabilities (net)   93.56     7 Total current liabilities (111)   2,574.73   2,305.57	c)			
a)   Financial liabilities     Borrowings   134.28     Lease liabilities   687.26     Trade payables   687.26     - total outstanding dues of micro enterprises and small enterprises   157.33     - total outstanding dues of creditors other than micro enterprises and small enterprises   1,023.53     Other financial liabilities   81.18     95   Provisions   88.83     69   Other current liabilities   308.76     131   2urrent tax liabilities (net)   93.56     7 Total current liabilities (111)   2,574.73   2,305.57		Current liabilities		
Borrowings       114.28       119         Lease liabilities       687.26       651         Trade payables       -       -         - total outstanding dues of micro enterprises and small enterprises       157.33       116         - total outstanding dues of creditors other than micro enterprises and small enterprises       1,023.53       1,118         Other financial liabilities       81.18       95         Provisions       88.83       69         Other current liabilities       308.76       131         d)       Current tax liabilities (net)       93.56       3         Total current liabilities (111)       2,674.73       2,305.74				
Lease liabilities   687.26   651     Trade payables   - total outstanding dues of micro enterprises and small enterprises   157.33   116     - total outstanding dues of creditors other than micro enterprises and small enterprises   1,023.53   1,118     Other financial liabilities   81.10   95     Provisions   88.83   69     () Other current liabilities   308.76   131     d) Current tax liabilities (net)   93.56   33     Total current liabilities (111)   2,574.73   2,305.	-7		134.28	119
Trade payables   157.33   116     - total outstanding dues of micro enterprises and small enterprises   157.33   1,118     Other financial liabilities   81.18   95     b) Provisions   88.83   69     c) Other current liabilities   308.76   131     c) Current tax liabilities (net)   93.56   33     c) Current tax liabilities (111)   2,574.73   2,305.			687,26	651.
- total outstanding dues of micro enterprises and small enterprises   - total outstanding dues of creditors other than micro enterprises and small enterprises   - total outstanding dues of creditors other than micro enterprises and small enterprises   - total outstanding dues of creditors other than micro enterprises and small enterprises   - total outstanding dues of creditors other than micro enterprises and small enterprises   - total outstanding dues of creditors other than micro enterprises and small enterprises   - total outstanding dues of creditors other than micro enterprises and small enterprises   - total outstanding dues of creditors other than micro enterprises   - total outstanding dues of creditors other than micro enterprises   - total outstanding dues of creditors other than micro enterprises   - total outstanding dues of creditors other than micro enterprises   - total outstanding dues of creditors other than micro enterprises   - total outstanding dues of creditors other than micro enterprises   - total outstanding dues of creditors other than micro enterprises   - total outstanding dues of creditors other than micro enterprises   - total outstanding dues of creditors other than micro enterprises   - total outstanding dues of creditors   - total outstanding dues   - tot				
- total outstanding dues of creditors other than micro enterprises and small enterprises   1,023.53   1,118     Other financial liabilities   81.18   95     Provisions   88.83   69     O Other current liabilities   308.76   131     d)   Current tax liabilities (net)   93.56   3     Total current liabilities (111)   2,574.73   2,305.74			157,33	116
Other financial liabilities       81.18       95         b) Provisions       88.83       69         c) Other current liabilities       308.76       131         d) Current tax liabilities (net)       93.56       3         Total current liabilities (111)       2,574.73       2,305.			1,023.53	1,118
b)       Provisions       88.83       69         (c)       Other current liabilities       308.76       131         (d)       Current tax liabilities (net)       93.56       3         Total current liabilities       2,574.73       2,305.			81.18	95.
c)       Other current liabilities       308.76       131         d)       Current tax liabilities (net)       93.56       3         Total current liabilities (111)       2,674.73       2,305.	b)		88.83	69.
d)       Current tax llabilities (net)       93.56       3         Total current liabilities (111)       2,574.73       2,305.	c)		308.76	131
Total current liabilities [111]       2,574.73       2,305.	d)			
Yotal liabilities (IV = II + III) 8,735.36 B,495.	,		2,574.73	2,305.
		Yotal liabilities [IV = II + III]	8,735.36	B,495,

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2. Consolidated Ca	sh Flow Statement	

		(Rup	ees in Millions
SI, Yo,	Particulars	Year ended March 31, 2024	Year ended March 31, 202
		Audited	Audited
A	Cash flow from operating activities Profit/(Loss) before tax	(140.18)	257.3
	Adjustments to reconcile profit/(loss) before tax to net cash flows:		
	Depreciation and amortisation expense	1,678.97	1,449.9
	Interest expense on borrowings Interest on lease llabilities	36.72 605.61	15.3
	Interest expenses on provision for asset retirement obligations	4.82	5.1
	Interest income	(49.79)	(56.5
	Rent Concession due to Covid-19	-	(1.2
	Employee stock option expense	123.81	76.3
	Provision no longer required, written back	(12.85)	
	Forex exchange gain (net)	(10.04)	
	Provision for doubtful receivables and advances	24.01 (120.00)	
	Net gain relating to restaurant units closed / relocated Loss on sale of sale of property plant and equipment	1,66	(70.2
	Provision for impairment	-	32.0
	Operating profit before working capital changes	2,142.74	2,294.8
	Changes in working capital:		
	(increase)/decrease in assets:		
	Inventories	33.91	(63.
	Trade receivables	(20.50) (134.55)	
	Other financial assets and other current and non-current assets (increase)/decrease in Itabilities:	(54.22)	
	Trade payables Other financial liabilities and other current and non-current liabilities	191.26	
	Provisions	17.79	
	Cash generated from operations	2,176.43	2,333.2
	Direct tax (paid)/refund	28.69	(57.
	Net cash flow from operating activities (A)	2,205.12	2,275.9
в	Cash flow from investing activities		
	Purchase of property, plant and equipment, intangible assets, Capital-work-in-progress, and capital advances	(876.82	
	Proceeds from sale of property, plant and equipment and intangible assets	2.45	
	Consideration paid for acquisition of subsidiary	(207.00) (28.94)	
	Deposits for margin money Interest income	50.84	
	Net cash flow used in Investing activities (B)	(1,059.47)	
2	Cash flow from financing activities		
-	Proceeds from Issuance of equity share capital	22.36	14.
	Proceeds from non-current borrowings	306.55	
	Repayment of non-current borrowings	{72.35	
	Net proceeds/ (repayment) of current borrowings Aquistion of stake in Red apple	(57.67) (100.62)	
	Repayment of lease liabilities	(1.273.05	
	Interest oaid	(36.72	
	Net cash flow used in financing activities (C)	(1,211.50	) (1,320.4
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	(65.85	
	Cash and cash equivalents at the beginning of the year	425.60	
	Cash and cash equivalents at the end of the year	359,75	425.0
	Components of cash and cash equivalents		
	Cash on hand	14.64 345.11	
	Balances with banks - on current accounts	359.75	

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- The above audited consolidated financial results of Barbeque-Nation Hospitality Limited (the "Holding Company") and its subsidiaries (together referred to as the 'Group') have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 23, 2024. 3
- The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2024 and March 31, 2023 and the unaudited published year-to-date figures up to December 31, 2023 and December 31, 2022, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- The audit as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, has been completed by the Auditors of the Company and the related report is being submitted to the concerned Stock Exchanges. 5
- 6 The Holding Company and its subsidiaries, i.e., the Group operates in only one segment, viz., setting up and managing restaurant business.
- On September 27, 2023, the Company and its subsidiary Red Apple Kitchen Consultancy Private Limited (Red Apple) executed Share Subscription & Share Purchase Agreement and Shareholders' Agreement to acquire 1,282 and 4,518 equity shares constituting 11.77% and 41.49% of paid-up share capital of Blue Planet Foods Private Limited (Blue Planet), respectively. Blue Planet runs an a-la-carte pan Indian cuisine restaurant chain under the brand name 'SALT'. The acquisition of aforesaid shares have been completed during the year. 7
- The comparative financial information of the Group included in these audited consolidated financial results, for the corresponding quarter and year ended March 31, 2023, were audited by the predecessor auditor, who expressed an unmodified opinion on those financial information on May 27, 2023. 8
- Key numbers of standalone financial results of the Holding Company are as under: 9

Key numbers of standalone financial results of the He	olding Company are as under:			(Rupe	es in Millions)
Particulars		Quarter ended		Yeare	nded
	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
Total Income Profit/(Loss) before tax	2,473.28 (54.81)		2,427.90 (167.17)		
Profit/(Loss) after tax	(59,49)	7.66	(129.24)	(263,61)	67.15

10 Previous periods figures have been regrouped/reclassified, wherever necessary.

For and on behalf of the Board of Directors 11 al

Chief Executive Officer & Whole-time Director OIN-07194134 Rahul Agrawal





Chartered Accountants

12th Floor "UB City" Canberra Block No. 24, Vittal Mallya Road Bengaluru - 560 001, India Tel: +91 80 6648 9000

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Barbeque-Nation Hospitality Limited

### Report on the audit of the Standalone Financial Results

### Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Barbeque-Nation Hospitality Limited (the "Company") for the quarter ended March 31, 2024 and for the year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information of the Company for the quarter ended March 31, 2024 and for the year ended March 31, 2024.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

### Management's Responsibilities for the Staudalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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



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of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

### Auditor's Responsibilities for the Audit of the Standalone Financial Results

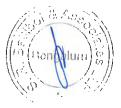
Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit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

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 Statement, 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents 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.



Chartered Accountants

### **Other Matter**

The comparative financial information of the Company for the corresponding quarter and year ended March 31, 2023, included in these standalone financial results, were audited by the predecessor auditor who expressed an unmodified opinion on those financial information on May 27, 2023.

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. Batliboi & Associates LLP Chartered Accountants ICAI Firm Registration Number: 101049W/E300004

per Sunil Gaggar Partner Membership No.: 104315 UDIN: 24104315BKEXHS4824



Barbeque-Nation Hospitality Limited Regd Off: "Saket Callipolis", Unit No. 601 & 602, 6th Floor, Doddakannalli Village, Varthur Hobli, Sarjapur Road, Bengaluru-560035 CIN:L55101KA2006PLC073031

Tel: +9180 69134900; E-mail: compliance@barbequenation.com, Website: www.barbequenation.com

Statement of Audited Standalone Financial Results for the quarter and year ended March 31, 2024

				(Rupees	in Millions excep	t per share data)	
		Quarter ended			Year ended		
SI. No.	Particulars	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023	
		Audited (refer note 4)	Unaudited	Audited (refer note 4)	Audited	Audited	
1	Income	Ĩ		[			
	Revenue from operations	2,397.85	2,736.40	2,399.42	10,456.28	10,737.80	
	Other income	75.43	25.37	28.48	201.24	98,22	
	Total income	2,473.28	2,761.77	2,427.90	10,657.52	10,836.02	
2	Expenses						
	(a) Cost of food and beverages consumed	774.68	913.97	859.72	3,644.19	3,744.17	
	(b) Employee benefits expense	51 <b>6</b> .80	583.71	558.70	2,310.63	2,303.99	
	(c) Occupancy cost and other expenses	712.70	742.61	680,26	2,960.85	2,844.05	
	Total expenses	2,004.18	2,240.29	2,098.68	8,915.67	8,892.21	
З	Earnings before exceptional items, finance cost <del>s</del> , tax, depreciation and amortisation (EBITDA) (1 - 2)	469.10	521.48	329.22	1,741.85	1,943.81	
4	Finance costs	160.13	167.99	164.48	667,85	647.84	
5	Depreciation and amortisation expense	363.78	340.85	315.08	1,390.18	1,241.02	
6	Profit/(Loss) before exceptional items and tax (3 - 4 - 5)	(54.81)	12.64	(150.34)	(316.18)	54.95	
7	Exceptional items - gain/(loss)	-	-	(16.83)	-	46.91	
8	Profit/(Loss) before tax (6 + 7)	(54.81)	12.64	(167.17)	(316.18)	101.86	
9	Tax expense/(credit):			· · · · · · · · · · · · · · · · · · ·			
	(a) Current tax expense	-	-	(34.98)	-	-	
	(b) Deferred tax	4.68	4.98	(2.95)	(52.57)	34.71	
	Net tax expense/(credit)	4.68	4.98	(37.93)	· · · · · · · · · · · · · · · · · · ·	34.71	
10	Profit/(Loss) after tax (8 - 9)	(59.49)	7.66	(129.24)	(263.61)	67.15	
11	Other comprehensive income/(loss) Items that will not be reclassified to Statement of profit and loss	(44.07)	(2.02)	((	(() 00)	(1.20)	
	(a) Remeasurements gains/(losses) on defined benefit plan	(11.37)	(0.02)		· · ·	(4.20)	
ļ	Income tax effect on above	2.86	-	1,06	3.72	1.06	
	Total comprehensive income/(loss) (10 + 11)	(68.00)	7.64	(132.38)		64.01	
	Paid-up equity share capital (Face value of Rs. 5/- each)	195.36	195.24	194.90	195.36	194.90	
13	Other equity				3,966.15	4,095.13	
14	Earnings/(Loss) per equity share (Face value of Rs. 5/- each) (not annualised)						
	Basic (Rs.)	(1.52)	0.20	(3.32)		1.72	
	Diluted (Rs.)	(1.52)	0.20	(3.32)	(6.76)	1.71	

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1. Standalone Balance Sheet

Particulars       March 31, 2024       March 31, 2024       Audited       Audited         ASSETS       Audited       Audited       Audited       Audited         Non-current assets       4,675,13       5,16,78       3,421         Right-of-use assets       4,675,13       5,17       18       18,26       199,06       199         Coolvill       18,30,66       199       18,22,06       353,05       46         Investments       96,76,0       700       700,00 </th <th></th> <th></th> <th>As at</th> <th><u>pees in Million</u> As at</th>			As at	<u>pees in Million</u> As at
Audited       Audited       Audited         Addited       Audited       Audited         Non-current assets       3,516.78       3,421         Property, plant and ecupment       4,675.13       3,421         Capital work-in-progress       14,27       188         Capital work-in-progress       867.60       700         Capital work-in-progress       867.60       700         Interplate assets       867.60       700         Interplate assets       867.60       700         Other monicurent assets       320.66       358         Other monicurent assets       92.52.00       469         Other monicurent assets       150.717.04       13.1456         Current assets       150.727.31       11         Invectments       7.73       11         Invectments       150.73       11         Invectments       150.32       90         Invectments       160.33       160         Invectments       150.31       160         Invectments       150.32       90         Invectments       150.33       160         Invectments       150.	н. Т	Particulars		
Non-current assets       3,516.78       3,422         Property, plant and exupment       3,516.78       3,422         Right-of-use assets       189.66       189         Capital work-in-progress       59.65       46         Coadwill       189.66       189         Interaptible assets       59.65       46         Investments       86.7.60       706         Loaris       43.34       503         Other financial assets       10.271.7.04       11.1.146         Current assets       10.271.7.04       11.1.146         Current assets       10.271.7.04       11.1.146         Current assets       10.271.7.04       11.1.146         Investories       346.51       390         Investories       150.36       130         Investories       150.36       1	о.			
Property, plant and equipment       3,516.78       3,422         Right of use assets       4,675.13       5,17.78         Capital work-in-progress       14,27       188         Godwill       189.66       189         Interprises       57.65       46         Investments       667.60       708         Leans       667.60       552.50       496         Other financial assets       52.0.65       358       64         Other financial assets       52.2.50       496       60         Other financial assets       52.2.50       496       52.2.50       496         Current assets       10.717.94       11.4.45       52.2.50       496         Current assets       10.717.94       11.4.45       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       110.2.2.1.2.2.2.1       53.2.1       110.2.2.1.2.2.2.1       53.2.1       110.2.2.2.2.2.1       110.2.2.2.2.2.2.1       110.2.2.2.2.2.2.1       110.2.2.2.2.2.2.1	A	ASSETS		
Property, plant and equipment       3,516.78       3,422         Right of use assets       4,675.13       5,17.78         Capital work-in-progress       14,27       188         Godwill       189.66       189         Interprises       57.65       46         Investments       667.60       708         Leans       667.60       552.50       496         Other financial assets       52.0.65       358       64         Other financial assets       52.2.50       496       60         Other financial assets       52.2.50       496       52.2.50       496         Current assets       10.717.94       11.4.45       52.2.50       496         Current assets       10.717.94       11.4.45       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       53.2.1       110.2.2.1.2.2.2.1       53.2.1       110.2.2.1.2.2.2.1       53.2.1       110.2.2.2.2.2.1       110.2.2.2.2.2.2.1       110.2.2.2.2.2.2.1       110.2.2.2.2.2.2.1	r	Non-current assets		
Hight-orises assets       4,475.13       5,179         Copital work-in-progress       14,477       188         Godvill       189,66       189         Intrangible assets       59,65       46         Investments       867,60       708         Loans       320,66       359         Other financial assets       522,50       456         Other non-current assets       532,50       456         Current assets       532,50       456         Unvestments       50,717,94       11,146         Current assets       10,721,94       11,146         Current assets       110,30       10         Investments       110,30       10         Loans       240,25       87         Other financial assets       110,30       180         Loans       240,25       87         Other financial assets       240,25       87         Current tassets       111,2778.08       12,036         Loans       240,25       87         Other financial assets       112,236       18         Equity Asset capital       3,956,15       4,935			3,516.78	3,421.4
Capital work-in-progress       14.27       188         Gondwill       189.46       189         Intradial assets       59.65       46         Investments       867.60       708         Laans       463.48       503         Other financial assets       552.50       496         Deferred tax seets       552.50       496         Other non-current assets       52.30       496         Other non-current assets       52.30       496         Other non-current assets       52.31       53         Inventories       58.71       53       53         Inventories       346.51       390       53.31       113         Inventories       57.33       11       13.0,727.93       111         Cash and cash equivalents       57.33       118       130         Loans       190.323       183       180       33       183         Current assets       181.33       183       33       183       33       183         Current assets (1+1]       11.078.08       12.096.44       890       3.966.15       4.909         Total aco				5,179.4
Godowill Intranqble assets       189.66       189         Intranqble assets       59.65       64         Financial assets       86.7.60       708         Loars       320.66       358         Other financial assets       52.2.50       446         Other financial assets       58.2.51       436         Other financial assets       58.2.51       436         Current assets       58.2.51       330         Financial assets       346.51       390         Financial assets       150.73.56       180         Trade receivables       57.33       11         Trade receivables       150.36       180         Loans       240.25       87         Other financial assets       240.25       87         Total assets [11]       11.778.08       12.056         Loans       240.25       87         Other financial assets       240.25       87         Total assets [14]       11.778.08       12.056         Loans       24.051       4,053         Total assets [14.11]       11.778.08       12.056         Equity Banc capital       3,9	·			188.
Intrapple assets       59.65       46         Investments       667.60       708         Loans       663.64       500         Other financial assets       552.50       496         Deferred tax seets       552.50       496         Other non-current assets       552.50       496         Current assets       552.30       496         Current assets       552.31       53         Total Non-current assets       57.33       11         Inventories       346.51       390         Inventories       10.77.73.3       11         Cast and cash equivalents       10.73.73       11         Loans       10.23.73       181         Current assets       10.3.23       183         Current assets (It)       10.960.14       890         Total acreats       10.23.23       183         Current assets (It)       11.778.08       12.036         Equity       11.906.14       890         Total acreats       19.5.36       19         Other current labilities       3.966.15       4.905         Total acreats       9.6.08				189.
Financial assets       867.60       700         Investments       867.60       700         Loans       320.66       338         Deferred tax assets (net)       552.50       495         Other non-current assets       10,717.94       11,145         Current assets (net)       30,717.94       11,145         Current assets       346.51       390         Financial assets       57.93       11         Cash and cash equivalents       57.93       11         Cash and cash equivalents       150.36       180         Datier conclusions       120.72       183         Current assets       120.61       880         Current assets       120.23       183         Current assets       121.2       1.0,06.14       880         Current assets       121.       1.0,06.14       880         Current liabilities       19.40.14       4,05.35       4,053         Total accent assets       111.       1.0,06.14       4,053         Current liabilities       10.20.14       4,20.05       4,053         Total accent assets       121.778.08       12,036       4,				46.
Investments       867.60       700         Loans       463.84       503         Other financial assets       320.66       358         Dote financial assets       320.66       358         Total Non-current assets       58.21       33         Total Non-current assets       10,717.94       11,145         Current assets       346.51       390         Financial assets       150.36       180         Investments       57.93       11         Cash and cash equivalents       150.36       180         Loans       150.36       180       33         Other financial assets       240.25       37       11         Carrent tassets       183.23       183       31         Total assets (1+11)       11,050.14       890       15.35       190         Total assets (1+11)       11,778.08       12,036       120       120         Stare capital       195.35       194       195.35       194         Other financial assets       9.08       326.51       4,099         Total assets (1+11)       11,778.08       12,036       194    1				
Loars       463.48       503         Other financial assets       320.66       338         Deferred tax assets (net)       552.50       496         Other non-current assets       10,717.94       11,146         Current assets       346.51       390         Financial assets       346.51       390         Investments       150.36       180         Total Non-current assets       150.36       180         Investments       150.36       180         Cash and cash equivalents       150.36       180         Other financial assets       240.25       97         Other financial assets       110.060.14       890         Current tax assets (net)       11,060.14       890         Total current assets       111,778.08       12,036         Equity       3,366.15       4,093         Total assets (net)       3,366.15       4,093	<b>′</b>		867.60	708
Other financial assets       320.66       338         Deferred tax sets (net)       552.50       496         Other non-current assets [1]       10,717.94       11,145         Current assets       346.51       390         Financial assets       346.51       390         Financial assets       150.36       100         Cash and cash equivalents       150.36       100         Loans       240.25       37         Other financial assets       115.36       180         Total assets [1+1]       11,778.08       12,036         Equity Share capital       195.35       194         Other financial assets       195.35       194         Other financial isbilities       195.35       194         Stare application money pending allotment [D]       4,161.51				
Deferred tax assets (net)       552.50       466         Other non-current assets       58.21       53         Total Non-current assets       346.51       390         Inventories       346.51       390         Inventories       57.93       11         Cash and cash equivalents       -       -         Loans       240.25       87         Other financial assets       240.25       87         Other financial assets       135.34       188.6         Current assets       140.601.4       890         Total current assets       11,778.08       12,036         Equity share capital       195.36       194         Corrent liabilities       3966.15       4,095         Fortal exclustes       244.88       7         Total equity (1)       4,161.54       4,200         Share Application money pending allotment (D)       4,161.54       4,200         Non-current liabilities       5,60.47       5,60.47         Borrowings       244.88       7         Current liabilities       5,60.47       5,60.43         Fortal equity (1)       5,503.43       5,804 <td></td> <td></td> <td></td> <td></td>				
Other non-current assets       58.21       53         Total Non-current assets [1]       10,717.94       11,1465         Current assets       346.51       390         Financial assets       346.51       390         Financial assets       57.93       11         Cash and cash equivalents       150.36       180         Loans       740 ercelvables       740.25       87         Other financial assets       240.25       87       91         Other financial assets       240.25       87       91         Total ercelvables       183.23       183       316.35       36         Total assets [1+11]       11,778.08       12,036       19       3966.15       4,995         Equity share capital       195.36       194       4,161.51       4,2036         Equity share capital       195.36       194       195.36       194         Share Application money pending allotment [D]       4,161.51       4,203       960.15       5,63.49         Other encurent liabilities       51,62.47       5,63.24       7,56.33       960.08       96         Other encurent liabilities       51,64.47	)			
Total Non-current assets [I]       10,717.94       11,146         Current assets       346.51       390         Inventories       57.93       11         Cash and cash equivalents       150.36       180         Loans       240.25       97         Other financial assets       213.23       183         Current tax assets (net)       11,778.08       120.25         Current tax assets (net)       11,778.08       12,036         Equity share capital       11,778.08       12,036         Equity share capital       195.36       194         Conter equity       3966.15       4,093         Total current liabilities       195.36       194         Financial labilities       244.88       75         Financial labilities       5,162.47       5,63.43         Current liabilities       5,60.4       75         Financial labilities       5,503.43       5,804         Current liabilities       131.67       111         Financial labilities       5,60.47       5,60.47         Borrowings       131.67       112         Current liabilitites       131.67       112 <td></td> <td></td> <td></td> <td></td>				
Current assets       346.51       390         Financial assets       57.93       11         Cash and cash equivalents       150.36       160         Loans       77.93       11         Other financial assets       240.25       87         Other financial assets       240.25       87         Other financial assets       240.25       87         Other current assets (net)       183.23       183         Current ta assets (net)       1,060.14       890         Total assets [1+11]       11,778.08       12,036         Equity       195.36       194         Chirr exapplication money pending allotment [0]       4,161.55       4,095         Share Application money pending allotment [0]       4,161.55       4,200         Non-current liabilities       5,162.47       5,503.43       5,603         Provisions       244.88       73       5,632.47       5,632         Other non-current liabilities       131.67       116       5,632.47       5,632         Provisions       96.08       96       96       96       96         Other non-current liabilities       131.67	<i>'</i>			
Investments 346.51 390 Financial assets 110 Investments 57.93 111 Cash and cash equivalents 150.36 180 Loans 240.25 87 Other current assets 211 240.25 87 Other current assets (111 1,078.08 112,036 Equity tax assets (111 1,078.08 112,036 Equity And LIABLITIES Equity 3,066.15 4,095 Total current assets (111 4,060.14 890 Total assets (111 1,078.08 12,036 Equity share capital 3,966.15 4,095 Total equity (11 4,161.51 4,200 Share Application money pending allotment (D) 4,161.51 4,200 Share Application money pending allotment (D) 4,161.51 4,200 Share Application money pending allotment (D) 5,162.47 5,632 Provisions 2,516.24,7 5,632 Other non-current liabilities 5,162.47 5,633 Other current liabilities 5,162.47 5,633 Total equity (11 5,162 1,162 1,162 1,163 1,			201727134	12,240.
Financial assets     -       Investments     -       Trade receivables     57.93     11       Cash and cash equivalents     150.36     180       Loans     183.23     183       Other financial assets     240.25     87       Other financial assets     183.23     183       Current tax assets (net)     81.86     36       Total current assets [I1]     11,778.08     12,036       Equity     1,060.14     890       Equity hare capital     195.36     194       Charlent equity     1,956.15     4,095       Total equity [I]     4,161.51     4,293       Share Application money pending allotment [D]     -     -       Non-current liabilities     -     -       Financial liabilities     244.88     75       Borowings     244.88     75       Lease liabilities     -     -       Financial liabilities     -     -       Financial liabilities     -     -       Financial liabilities     -     -       Current liabilities     -     -       Borowings </td <td>[</td> <td></td> <td></td> <td></td>	[			
Investments       -         Trade receivables       57,93         Cash and cash equivalents       150.36         Loans       150.36         Other financial assets       240.25         Other financial assets       240.25         Other financial assets       183.23         Other function assets (it)       3.060.14         Total assets (it)       11,778.08         Total assets (it)       11,778.08         Total assets (it)       11,778.08         Equity       195.36         Equity is share capital       195.36         Total assets (it)       4,161.51         Attabilities       195.36         Financial Habilities       244.88         Financial Habilities       5,162.47         Borrowings       244.88         Other equity       5,60.43         Other equity       5,60.43         Sprovisions       96.08         Other equity       5,60.43         Total outprovernent Habilities       131.67         Borrowings       131.67         Lease Habilities       536.42         Financial Habilities       536.42	)		346.51	390
Trade receivables     57.93     11       Cash and cash equivalents     150.36     160       Loans     240.25     87       Other financial assets     240.25     87       Other current assets     183.33     183       Current tax assets (It1)     1,060.14     890       Total assets (I+11)     11,778.08     12,036       Equity     1,060.14     890       Total assets (I+11)     11,778.08     12,036       Equity hare capital     195.36     194       Other current labilities     4,095     4,095       Financial liabilities     244.88     75       Itase liabilities     5,162.47     5,633       Provisions     244.88     75       Other current liabilities     96.08     96       Financial liabilities     5,162.47     5,634       Borrowings     244.88     75       Lease liabilities     5,503.43     5,604       Current liabilities     131.67     116       Financial liabilities     536.42     544.48       Borrowings     131.67     126       Lease liabilities	)			
Cash and cash equivalents       150.36       180         Uber financial assets       240.25       87         Other financial assets       183.23       183         Current ta ssets (net)       18.66       33         Total current assets [II]       1.060.14       890         Total assets [I+II]       11,778.08       12,036         Equity And LABULITIES       195.36       194         Equity share capital       3,966.15       4,095         Total assets [IV]       4,161.51       4,2036         Non-current liabilities       195.36       194         Borrowings       244.88       77         Lease liabilities       5,162.47       5,633         Provisions       96.08       96         Other non-current liabilities [II]       5,503.43       5,804         Current liabilities       131.67       116         Borrowings       131.67       116         Lase liabilities       5,503.43       5,804         Current liabilities       131.67       116         Borrowings       131.67       116         Lease liabilities       75.66       83 <t< td=""><td></td><td></td><td></td><td></td></t<>				
Loans       240.25       87         Other financial assets       240.25       87         Other current assets       183.23       183         Current tax assets (net)       31.060.14       890         Total current assets [I]       11,778.08       12,036         EQUITY AND LIABILITIES       11,778.08       12,036         Equity share capital       195.36       194         Guity share capital       195.36       194         Other equity       3,966.15       4,095         Total equity (I]       4,161.51       4,240.98         Share Application money pending allotment [D]       4,161.51       4,240         Non-current liabilities       5,162.47       5,632         Borrowings       244.98       75         Lease liabilities       96.08       96         Other non-current liabilities       131.67       116         Total outstanding dues of micro enterprises and small enterprises       131.67       116         - total outstanding dues of micro enterprises and small enterprises       77.86       944         - total outstanding dues of micro enterprises and small enterprises       77.86       944         - total outst				11
Other financial assets       240.25       97         Other funancial assets       183.23       183.23         Current tax assets (net)       1,060.14       880         Total assets [1+II]       11,778.08       12,036         EQUITY AND LIABILITIES       195.36       194         Equity       195.36       194         Cher equity       3,966.15       4,095         Total assets [11]       4,161.51       4,290         Share Application money pending allotment [D]       4,161.51       4,290         Non-current liabilities       244.88       75         Financial liabilities       5,162.47       5,632         Provisions       244.88       75         Dother current liabilities       5,162.47       5,632         Financial liabilities       96.08       96         Other non-current liabilities [II]       5,503.43       5,804         Current liabilities       131.67       112         Financial liabilities       131.67       112         Financial liabilities       536.42       544         Current liabilities       131.67       112         Financial liabilitities		Cash and cash equivalents	150.36	180
Other current assets       183.23       183         Current tax assets (net)       1050.14       880       36         Total current assets [I1]       10,050.14       890       4         Total assets [I+II]       11,778.08       12,036       194         Equity assets [I+II]       11,778.08       12,036       194         Equity share capital       195.36       194       4,065.15       4,095         Total equity [I]       4,161.51       4,290       3,966.15       4,095         Share Application money pending allotment [D]       4,161.51       4,290       5,162.47       5,632         Non-current liabilities       5,162.47       5,632       7       5,633       5,604         Current liabilities       96.08       96       6       6       6       6         Current liabilities       5,503.43       5,804       7       5       632       544       7       6       642       744.08       7       5       632       544       7       6       6       6       6       6       6       6       6       6       6       6       6       6		Loans	-	· ·
Current tax assets (net)   81.86   36     Total current assets [I]   1,060.14   890     Total assets [I+II]   11,778.08   12,036     EQUITY AND LIABILITIES   195.36   194     Equity   195.36   194     Gotty share capital   195.36   194     Other equity   3,966.15   4,095     Total equity   4,161.51   4,290     Share Application money pending allotment [D]   4,161.51   4,290     Non-current liabilities   5,162.47   5,632     Provisions   96.08   96     Other equities   5,503.43   5,804     Current liabilities   536.42   544     Borrowings   244.88   75     Lease liabilities   96.08   96     Other equities   96.08   96     Other equities   131.67   112     Financial liabilities   131.67   112     Borrowings   131.67   112     Lease liabilities   536.42   544     Borrowings   131.67   112     Lease liabilities   536.42   544     Trade payables   149.16   77     - total outstanding dues of creditors other than micro enterprises and small enterprises <t< td=""><td></td><td>Other financial assets</td><td>240.25</td><td>87</td></t<>		Other financial assets	240.25	87
Total current assets [II]     1,060.14     890       Total assets [I+II]     11,778.08     12,036       EQUITY AND LIABILITIES     11,778.08     12,036       Equity     195.36     194       Equity hare capital     195.36     194       Other equity     3,966.15     4,095       Total equity [I]     4,161.51     4,290       Share Application money pending allotment [D]     -     -       Non-current liabilities     5,162.47     5,633       Borrowings     244.88     75       Lease liabilities     96.08     96       Other non-current liabilities     96.08     96       Other non-current liabilities [II]     5,503.43     5,804       Current liabilities     131.67     116       Financial liabilities     131.67     116       Ease liabilities     536.42     544.75       Provisions     536.42     544.83     73       Other non-current liabilities [II]     5,503.43     5,804       Current liabilities     131.67     116       Icase liabilities     536.42     544       Trade payables     536.42	)	Other current assets	183.23	183
Total assets [1+11]11,778.0812,036EQUITY AND LIABILITIES11,778.0812,036Equity Equity share capital195.36194Other equity (1)4,161.514,290Share Application money pending allotment [D]4,161.514,290Non-current liabilities4,161.514,290Financial liabilities5,162.475,633Borrowings244.8875Lease liabilities96.0896Other non-current liabilities96.0896Current liabilities5,162.475,633Provisions96.3435,804Current liabilities131.67112Borrowings131.67112Lease liabilities536.42544Trade payables149.1677- total outstanding dues of micro enterprises and small enterprises149.16- total outstanding dues of creditors other than micro enterprises and small enterprises777.86Provisions75.5462Other current liabilities (III)2,113.141,941Total current liabilities (III)2,113.141,941Total iabilities (III)2,113.141,941Total iabilities (III)7,746	)	Current tax assets (net)	81.86	36
EQUITY AND LIABILITIES       Equity       Equity share capital       Other equity       Total equity [1]       A,161.51       A,2900       Share Application money pending allotment [D]       Non-current liabilities       Financial liabilities       Borrowings     244.88       Lease liabilities       Other non-current liabilities       Frovisions       Other non-current liabilities       Fronsions       Other non-current liabilities       Borrowings       Lease liabilities       Financial liabilities       Financial liabilities       Total Non-current liabilities       Financial liabilities       Financial liabilities       Financial liabilities       Borrowings       131.67       Lease liabilities       * total outstanding dues of micro enterprises and small enterprises       * total outstanding dues of creditors other than micro enterprises and small enterprises       77.86       944       Other funancial liabilities       75.54       75.55       76.6803       Total current liabil		Total current assets [II]	1,060.14	890.
EQUITY AND LIABILITIES       Equity       Equity share capital       Other equity       Total equity [1]       A,161.51       A,2900       Share Application money pending allotment [D]       Non-current liabilities       Financial liabilities       Borrowings     244.88       Lease liabilities       Other non-current liabilities       Frovisions       Other non-current liabilities       Fronsions       Other non-current liabilities       Borrowings       Lease liabilities       Financial liabilities       Financial liabilities       Total Non-current liabilities       Financial liabilities       Financial liabilities       Financial liabilities       Borrowings       131.67       Lease liabilities       * total outstanding dues of micro enterprises and small enterprises       * total outstanding dues of creditors other than micro enterprises and small enterprises       77.86       944       Other funancial liabilities       75.54       75.55       76.6803       Total current liabil			11 779 09	12.026
Equity Equity share capital195.36194Other equity3,966.154,095Total equity [I]4,161.514,290Share Application money pending allotment [D]-Non-current liabilities244.08Borrowings244.08Lease liabilities5,162.47Store non-current liabilities-Total Non-current liabilities-Current liabilities-Borrowings244.08Current liabilities-Total Non-current liabilities-Financial liabilities-Borrowings131.67Current liabilities131.67Financial liabilities536.42Financial liabilities536.42Fortal outstanding dues of micro enterprises and small enterprises131.67Total outstanding dues of creditors other than micro enterprises and small enterprises77.86Provisions75.5468.03Current liabilities-Total current liabilities-Total current liabilities-Total current liabilities [III]2,113.14Total current liabilities [III]-Total current liabili				
Equity share capital195.36194Other equity3,966.154,095Total equity [I]4,161.514,295Share Application money pending allotment [D]-Non-current liabilities-Borrowings244.88Borrowings5,162.47Lease liabilities-Provisions96.08Other non-current liabilities-Total Non-current liabilities-Financial liabilities-Total Non-current liabilities-Financial liabilities-Total Non-current liabilities-Financial liabilities-Total Non-current liabilities-Financial liabilities-Financial liabilities-Total Non-current liabilities-Financial liabilities-Borrowings131.67Lease liabilities-Borrowings131.67Lease liabilities total outstanding dues of micro enterprises and small enterprises- total outstanding dues of micro enterprises and small enterprisesProvisions75.86Provisions-Provisions-Provisions-Other runent liabilities-Provisions-Total current liabilities (net)-Total current liabilities (net)-Total iabilities (IV = II + III]-Total liabilities (IV = II + III]-Total liabilities (IV = II + III]-Total liabil	1	EQUITY AND LIABILITIES		
Other equity     3,966.15     4,095       Total equity [I]     4,161.51     4,290       Share Application money pending allotment [D]		Equity		
Total equity [I]4,161.514,290Share Application money pending allotment [D]	)	Equity share capital	195.36	194
Share Application money pending allotment [D]     -       Non-current liabilities     -       Financial liabilities     244.88     75       Borrowings     244.88     75       Lease liabilities     5,162.47     5,632       Provisions     96.08     96       Other non-current liabilities     -     -       Total Non-current liabilities     -     -       Financial liabilities     5,503.43     5,804       Current liabilities     -     -       Financial liabilities     131.67     116       Borrowings     131.67     116       Lease liabilities     536.42     544       Trade payables     -     -       - total outstanding dues of micro enterprises and small enterprises     149.16     73       - total outstanding dues of creditors other than micro enterprises and small enterprises     77.86     944       Other nument liabilities     75.54     62     62       Provisions     75.54     62     62       Other current liabilities (nt1)     2,113.14     1,941       Total liabilities (IV = II + III]     7,616.57     7,746 <td>)</td> <td>Other equity</td> <td>3,966.15</td> <td>4,095</td>	)	Other equity	3,966.15	4,095
Non-current liabilities Financial liabilities Borrowings Lease liabilities244.88 75 5,162.4775 5,632 96.08Provisions Other non-current liabilities96.0896Other non-current liabilitiesTotal Non-current liabilities5,503.435,804Current liabilitiesFinancial liabilities131.67116Borrowings131.67116Lease liabilities536.42544Trade payables total outstanding dues of micro enterprises and small enterprises149.1677 77.86- total outstanding dues of creditors other than micro enterprises and small enterprises777.86944Other current liabilities75.54662Provisions75.54662116Current tax liabilities [III]2,113.141,941Total liabilities [IV = II + III]7,616.577,746		Total equity [I]	4,161.51	4,290
Financial liabilities244.8875Borrowings244.8875Lease liabilities5,162.475,632Provisions96.0896Other non-current liabilities96.0896Total Non-current liabilities [II]5,503.435,804Current liabilities5,503.435,804Financial liabilities131.67116Borrowings131.67116Lease liabilities536.42544Trade payables149.1673- total outstanding dues of micro enterprises and small enterprises777.86Other runent liabilities75.5466Other current liabilities280.60118Current tax liabilities (III]210.1141,941Total runent liabilities [III]7,616.577,746		Share Application money pending allotment [D]		
Borrowings244.8875Lease liabilities5,162.475,632Provisions96.0896Other non-current liabilitiesTotal Non-current liabilities5,503.435,804Current liabilities5,503.435,804Current liabilities131.67116Financial liabilities131.67116Borrowings131.67116Lease liabilities536.42536.42- total outstanding dues of micro enterprises and small enterprises149.1673- total outstanding dues of creditors other than micro enterprises and small enterprises777.86944Other financial liabilities75.546666Other current liabilities (net)280.60118118Current tax liabilities (net)86.03119119109Total liabilities [IV = II + III]7,616.577,7467,746	t	Non-current liabilities		
Borrowings244.8875Lease liabilities5,162.475,632Provisions96.0896Other non-current liabilitiesTotal Non-current liabilities5,503.435,804Current liabilities5,503.435,804Current liabilities131.67116Financial liabilities131.67116Borrowings131.67116Lease liabilities536.42536.42- total outstanding dues of micro enterprises and small enterprises149.1673- total outstanding dues of creditors other than micro enterprises and small enterprises777.86944Other financial liabilities75.546666Other current liabilities (net)280.60118118Current tax liabilities (net)86.03119119109Total liabilities [IV = II + III]7,616.577,7467,746	)	Financial liabilities		
Lease liabilities5,162.475,632Provisions96.0896Other non-current liabilities-Total Non-current liabilities5,503.435,604Current liabilities5,503.435,604Financial liabilities131.67116Borrowings131.67116Lease liabilities536.42536.42- total outstanding dues of micro enterprises and small enterprises149.1673- total outstanding dues of creditors other than micro enterprises and small enterprises777.86944Other financial liabilities75.546683Provisions75.546686.03116Current liabilities (net)86.0311674149.16Total current liabilities [III]2,113.141,9411,941Total liabilities [IV = II + III]7,616.577,7467,746	ŕ		244.88	75
Provisions     96.08     96       Other non-current liabilities     -     -       Total Non-current liabilities     5,503.43     5,804       Current liabilities     5,503.43     5,804       Financial liabilities     131.67     116       Borrowings     131.67     116       Lease liabilities     536.42     544       Trade payables     -     -       - total outstanding dues of micro enterprises and small enterprises     149.16     73       - total outstanding dues of creditors other than micro enterprises and small enterprises     777.86     944       Other financial liabilities     75.54     632       Provisions     75.54     632       Other current liabilities (net)     86.03     -       Total current liabilities [III]     2,113.14     1,941       Total liabilities [IV = II + III]     7,616.57     7,746			5,162.47	5,632
Other non-current liabilities     -       Total Non-current liabilities [II]     5,503.43     5,804       Current liabilities     5,503.43     5,804       Financial liabilities     131.67     116       Borrowings     131.67     116       Lease liabilities     536.42     544       Trade payables     149.16     73       - total outstanding dues of micro enterprises and small enterprises     777.86     944       Other financial liabilities     75.86     83       Provisions     75.54     62       Other current liabilities (net)     86.03     118       Total liabilities [III]     2,113.14     1,941       Total liabilities [IV = II + III]     7,616.57     7,726	)			96
Total Non-current Habilities [II]5,503.435,804Current Habilities5,503.435,804Current Habilities131.67116Borrowings131.67116Lease Habilities536.42544Trade payables149.1673- total outstanding dues of micro enterprises and small enterprises149.1673- total outstanding dues of creditors other than micro enterprises and small enterprises777.86944Other financial Habilities75.5465Provisions75.5465Other current Habilities (III)280.60116Current tax Habilities [III]2,113.141,941Total Habilities [IV = II + III]7,616.577,746	j	Other non-current liabilities	-	
Financial liabilities     131.67     116       Borrowings     131.67     116       Lease liabilities     536.42     544       Trade payables     149.16     73       - total outstanding dues of micro enterprises and small enterprises     149.16     73       - total outstanding dues of creditors other than micro enterprises and small enterprises     777.86     944       Other financial liabilities     75.86     83       Provisions     75.54     62       Other current liabilities (net)     280.60     118       Current tax liabilities (net)     86.03     119       Total current liabilities [IV]     7,616.57     7,7246			5,503.43	5,804.
Financial liabilities     131.67     116       Borrowings     131.67     116       Lease liabilities     536.42     544       Trade payables     149.16     73       - total outstanding dues of micro enterprises and small enterprises     149.16     73       - total outstanding dues of creditors other than micro enterprises and small enterprises     777.86     944       Other financial liabilities     75.86     83       Provisions     75.54     62       Other current liabilities (net)     280.60     118       Current tax liabilities (net)     86.03     119       Total current liabilities [IV]     7,616.57     7,7246	_			
Borrowings131.67116Lease liabilities536.42544Trade payables-536.42544- total outstanding dues of micro enterprises and small enterprises149.1673- total outstanding dues of creditors other than micro enterprises and small enterprises77.86944Other financial liabilities75.5462Provisions75.5462Other current liabilities (net)86.03116Current tax liabilities [III]2,113.141,941Total liabilities [IV = II + III]7,616.577,746	I			
Lease liabilities     536.42     544       Trade payables     -     149.16     73       - total outstanding dues of micro enterprises and small enterprises     149.16     73       - total outstanding dues of creditors other than micro enterprises and small enterprises     777.86     944       Other financial liabilities     75.54     63       Provisions     75.54     63       Other current liabilities (net)     280.60     118       Current tax liabilities (net)     86.03     104       Total current liabilities [IV = II + III]     7,616.57     7,746	)		101.07	
Trade payables     149.16       - total outstanding dues of micro enterprises and small enterprises     149.16       - total outstanding dues of creditors other than micro enterprises and small enterprises     777.86       Other financial liabilities     75.86       Provisions     75.54       Other current liabilities     280.60       Current tax liabilities (net)     86.03       Total current liabilities [III]     2,113.14       Total liabilities [IV = II + III]     7,616.57			-	
- total outstanding dues of micro enterprises and small enterprises     149.16     73       - total outstanding dues of creditors other than micro enterprises and small enterprises     777.86     944       Other financial liabilities     75.86     83       Provisions     75.54     662       Other current liabilities (net)     280.60     118       Current tax liabilities (net)     86.03     1194       Total current liabilities [IV]     7,616.57     7,746			530.42	544
- total outstanding dues of creditors other than micro enterprises and small enterprises     777.86     944       Other financial liabilities     75.86     83       Provisions     75.54     65       Other current liabilities (net)     280.60     118       Total current liabilities [III]     2,113.14     1,941       Total liabilities [IV = II + III]				
Other financial liabilities       75.86       83         Provisions       75.54       62         Other current liabilities       280.60       116         Current tax liabilities (net)       86.03       2113.14         Total current liabilities [III]       2,113.14       1,941         Total liabilities [IV = II + III]				
Provisions       75.54       62         Other current liabilities       280.60       118         Current tax liabilities (net)       86.03       116         Total current liabilities [IV]       2,113.14       1,941         Total liabilities [IV = II + III]       7,616.57       7,746				
Other current liabilities   280.60   118     Current tax liabilities (net)   86.03   41     Total current liabilities [IV]   2,113.14   1,941     Total liabilities [IV = II + III]   7,616.57   7,746				
Current tax liabilities (net)       86.03         Total current liabilities [III]       2,113.14       1,941         Total liabilities [IV = II + III]       7,616.57       7,746	)			
Total current liabilities [III]       2,113.14       1,941         Total liabilities [IV = II + III]       7,616.57       7,746	)			118
Total liabilities [IV = II + III]       7,616.57       7,746	)			1.021
		Total current liabilities [111]	2,113.14	1,941
		Total liabilities [IV = II + III]	7,616.57	7,746
			44	/=

For IDENTIFICATION PURPOSES ONLY S.R. Balliboi & Associates LLP BENGALURU

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### 2. Standalone Cash Flow Statement

			pees in Millions
51.	Particulars	Year ended March 31, 2024	Year ended
o.	Particulars	Audited	March 31, 20 Audited
Α	Cash flow from operating activities	Addited	Hudiced
וי	Profit/(Loss) before tax	(316.18)	101.8
	Adjustments to reconcile profit/(loss) before tax to net cash flows:	,,	
	Depreciation and amortisation expense	1,390.18	1,241.0
1	Interest expense on borrowings	36,14	14.
1	Interest on lease liabilities	542.14	550.
	Interest expenses on provision for asset retirement obligations	4.82	5,
	Interest expenses on provision of asset retrement obligations	(84.93)	
		(04155)	(1.
	Rent Concession due to Covid-19	416.22	
	Employee stock option expense	116.32	76
	Provision no longer required, written back	(12.86)	
	Net gain relating to restaurant units closed/relocated	(120.00)	(78
	Provision for impairment of loans and interest receivable from subsidiary	-	
	Provision against interest due from subsidiary	-	
	Provision for impairment of investments	-	
	Net gain relating to restaurant units closed / relocated	-	
]	Provision for Impairment	-	
	Provision for doubtful receivables and advances	24.01	
	Loss on sale of sale of property, plant and equipment	1.64	
		1.04	
	Provision for impairment	1.581.28	32
	Operating profit before working capital changes	1,581.28	1,844.
	Changes in working capital:		
	(increase)/decrease in assets:		
	Inventories	44.47	(60
	Trade receivables	(46.66)	· ·
	Other financial assets and other current and non-current	(101.20)	(113
	(increase)/decrease in liabilities:		
	Trade payables	(90.34)	201
	Other financial liabilities and other current and non-current liabilities	175.71	(0
	Provisions	3.14	1 ·
	Cash generated from operations	1,566.40	1,875.
	Direct tax (paid)/refund	67.54	
	Net cash flow from operating activities (A)	1,633.94	1,841.
3	Cash flow from investing activities		
-	Purchase of property, plant and equipment, intangible assets, Capital-work-In-	(690.92)	(1,262
	Proceeds from sale of property, plant and equipment and intangible assets	2.45	
	Consideration paid for acquisition of subsidiaries	(151.70)	
		(131.70)	
	Proceeds from sale of investment in subsidiary	20.70	
	Loan repaid by subsidiary	39.76	
	Receipt towards repayment of loan from subsidiary		1
	Deposits for margin money	(23.72)	) 22
	Deposits held as margin money released		
	Interest income	69.24	97
	Net cash flow used in investing activities (B)	(754.89)	(1,270
2	Cash flow from financing activities		
	Proceeds from issuance of equity share capital	22.36	14
	Share application money pending allotment	-	
	Share issue expenses / Expenses towards offer for sale of shares		
	Proceeds from non-current borrowings	303.03	21
	Repayment of non-current borrowings	(72.35	
	Net proceeds/ (repayment) of current borrowings	(49.79)	) 49
	Dividend paid (including dividend tax)	(	
	Repayment of lease liabilities	(1,075.90	) (1,006
	Payments of principal portion of lease liabilities	-	
	Liabilities towards selling shareholders (net)	· · ·	
	Interest paid	(36.14	) (14
	Net cash flow used in financing activities (C)	(908.79	(1,019
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	(29.74	) (448
	Cash and cash equivalents at the beginning of the year	180.10	
	Cash and cash equivalents at the end of the year	150.36	
	A REAL PLACE AND A REAL		1
	la la la la la contracta da		
	Components of cash and cash equivalents		
	Components of cash and cash equivalents Cash on hand	12.16	9
	Components of cash and cash equivalents Cash on hand Balances with banks - on current accounts	12.16 138.20	





- 3 The above audited standaione financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 23, 2024.
- 4 The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2024 and March 31, 2023 and the unaudited published year-to-date figures up to December 31, 2023 and December 31, 2022, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- 5 The audit as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, has been completed by the Auditors of the Company and the related report is being submitted to the concerned Stock Exchanges.
- 6 The Company operates in only one segment, viz., setting up and managing restaurant business.
- 7 On September 27, 2023, the Company and its subsidiary Red Apple Kitchen Consultancy Private Limited (Red Apple) executed Share Subscription & Share Purchase Agreement and Shareholders' Agreement to acquire 1,282 and 4,518 equity shares constituting 11.77% and 41.49% of paid-up share capital of Blue Planet Foods Private Limited (Blue Planet), respectively. Blue Planet runs an a-la-carte pan Indian cuisine restaurant chain under the brand name 'SALT'. The acquisition of aforesaid shares have been completed during the year.
- 8 The comparative financial information of the Company included in these audited standalone financial results, for the corresponding quarter and year ended March 31, 2023, were audited by the predecessor auditor, who expressed an unmodified opinion on those financial information on May 27, 2023.
- 9 Previous periods figures have been regrouped/reclassified, wherever necessary.

For and on behalf of the Board of Directors

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Rahul Agrawal Chief Executive Officer & Whole-time Director DIN-07194134

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For IDENTIFICATION PURPOSES ONLY S.R. Bathboi & Associates LLP BENGALURU