

Statement of unaudited standalone results for the quarter ended June 30, 2024

Amount in Rs Millions except data per share

Sl. No	Particulars	Quarter ended			Year Ended
		June 30, 2024 (Unaudited)	March 31, 2024 (Audited) (Ref Note 6)	Jun 30, 2023 (Unaudited)	March 31, 2024 (Audited)
1	Revenue from Operations				
	Mobile entertainment services	404.25	386.17	531.74	1,671.11
	Other income (Net) (Note No. 4)	4.19	48.94	43.49	297.44
	Total Income	408.44	435.11	575.23	1,968.55
2	Expenses				
	(a) Content fee and royalty	9.62	11.69	32.18	74.79
	(b) Contest expenses	4.04	12.74	13.52	34.73
	(c) Cost of software licenses and others	33.25	27.15	38.33	125.67
	(d) Employee benefits expense	187.70	185.42	187.47	751.79
	(e) Finance costs	5.62	8.16	4.46	21.63
	(f) Depreciation and amortisation expenses	17.44	17.66	18.42	72.84
	(g) Marketing expenses	37.48	80.74	129.37	390.69
	(h) Other expenses	97.00	150.81	96.50	447.86
	Total expenses	392.15	494.37	520.25	1,920.00
3	Profit before tax and exceptional items (1-2)	16.29	(59.26)	54.98	48.55
4	Exceptional items (Refer Note 5)	(17.94)	(5.30)	-	(5.30)
5	Profit before tax (3-4)	(1.65)	(64.56)	54.98	43.25
6	Tax expense:				
	(a) Current tax	4.30	20.55	17.40	28.48
	(b) Current Tax expense relating to prior years	-	(23.95)	-	(23.95)
	(c) Minimum Alternate Tax (MAT) credit entitlement	-	-	(6.90)	-
	(d) Deferred tax	(1.14)	6.3	(2.61)	9.65
	Total tax	3.16	2.90	7.89	14.17
7	Profit for the period/ year (5-6)	(4.81)	(67.46)	47.09	29.07
8	Other comprehensive income				
	A. (i) Items that will not be reclassified to profit or loss	1.39	(11.42)	10.80	2.53
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.41)	(4.81)	(3.15)	(0.74)
	B. (i) Items that will be reclassified to profit or loss	(7.94)	7.59	(7.48)	(16.89)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Other comprehensive income	(6.96)	(8.64)	0.17	(15.10)
9	Total comprehensive income for the period/ year (7+8)	(11.77)	(76.10)	47.26	13.98
10	Paid up equity share capital (Face value of Rs 10/- each)	1,063.21	1,062.14	1,060.70	1,062.14
11	Other equity				6,013.55
12	Earnings per share (of Rs. 10 each) (not annualised except for year ended March 31, 2024)				
	(a) Basic	(0.05)	(0.64)	0.44	0.27
	(b) Diluted	(0.05)	(0.64)	0.44	0.27

Statement of unaudited standalone results for the quarter ended June 30, 2024

- 1 The unaudited standalone results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on July 31, 2024. The above results have been subjected to limited review by the statutory auditors of the Company. The review report of the statutory auditors is unmodified.
- 2 These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and relevant circulars issued thereunder
- 3 As per Ind AS 108, Operating segments, the Company has disclosed the segment information only as part of the consolidated financial results.
- 4 Other income for the year ended March 31, 2024 includes Rs. 25.30 Million on account of writeback of intercompany payables (net off receivables) with respect to subsidiaries / overseas branches which are either liquidated or are in the process of liquidation on account of cessation of operations.
- 5 Exceptional items include –
 - a) Amount recorded towards impairment of investments in wholly owned subsidiaries – Rs. 5.30 Million for the quarter and year ended March 31, 2024
 - b) Head count restructuring and optimization cost of Rs. 17.94 Million for the quarter ended June 30, 2024
- 6 The figures for the 3 months ended March 31, 2024 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

For and on behalf of Board of Directors of Onmobile Global Limited

François-Charles Sirois
Executive Chairman & CEO

Place: Madrid
Date: July 31, 2024