

YEDSHI AURANGABAD TOLLWAY LIMITED

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Extract of Financial results for the Quarter and six month ended on September 30, 2024

Particulars	Quarter Ended		Half Year Ended		Year Ended
	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
Revenue from Operations	607.34	626.90	1,143.16	1,335.13	2560.33
(Loss) for the period (Before Tax, Exceptional and/or Extraordinary items)	(285.82)	(386.63)	(687.02)	(692.28)	(1302.40)
(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(285.82)	(386.63)	(687.02)	(692.28)	(1302.40)
(Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(285.82)	(386.63)	(687.02)	(692.28)	(1302.40)
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive income (after tax)]	(285.82)	(386.63)	(687.02)	(692.28)	(1302.40)
Paid up Equity Share Capital	2,157.57	2,157.57	2,157.57	2,157.57	2,157.57
Other Equity					(4363.67)
Securities Premium Account	Nil	Nil	Nil	Nil	Nil
Net Worth	(2,893.11)	(1,595.98)	(2,893.11)	(1,595.98)	(2206.10)
Paid up Debt Capital / Outstanding Debt (Refer note c)					
Outstanding Redeemable Preference Shares	Nil	Nil	Nil	Nil	Nil
Debt Equity Ratio (Refer note d)	1.14 : 1	1.1 : 1	1.14 : 1	1.1 : 1	1.07:1
Earnings Per Share (of INR 10/- each) (for continuing and discontinued operations)					
1. Basic:	(1.32)*	(1.79)*	(3.18)*	(3.21)*	(6.04)
2. Diluted:	(1.32)*	(1.79)*	(3.18)*	(3.21)*	(6.04)
(*not annualized)					
Debenture Redemption Reserve	Nil	Nil	Nil	Nil	Nil
Adjusted Debt Service Coverage Ratio (Refer note e)	1.62	1.72	1.54	1.87	1.73
Interest Service Coverage Ratio (Refer note f)	1.62	1.72	1.54	1.87	1.73
Adjusted Debt Equity Ratio (Refer note g)	0.86 : 1	0.72 : 1	0.86 : 1	0.72 : 1	0.73:1

Notes:

- The above is an extract of the detailed format of Financial Results for the quarter ended on September 30, 2024, filed with Stock Exchanges under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. For the other line items referred in Regulation 52(4) of the Listing Regulations, pertinent disclosures have been made to the Stock Exchanges i.e. BSE Limited. The full Quarter ended Financial Results are available at www.irbinfratrust.co.in and www.bseindia.com.
- The Financial Results have been prepared in accordance with Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- Outstanding Debt – Total Debt excluding Subordinate Debt and unsecured loan availed from related parties.
- Debt - Equity ratio – Total Debt (excluding Subordinate Debt) divided by Equity share capital and Subordinated debt
- Adjusted Debt Service Coverage Ratio (ADSCR) (no. of times) : Profit before interest, divided by Interest expense (net of moratorium interest, interest cost on unwinding (long term unsecured loans) and amortisation of transaction cost and Interest and repayments of loan from related parties and Subordinate debt) together with repayments of long term debt during the period (netted off to the extent of long term loans availed during the same period for the repayment)
- Interest Service Coverage Ratio - Profit before interest divided by interest expense (net of interest on unsecured loan from related parties and interest on subordinate debt, interest cost on unwinding (provision for resurfacing expenses), amortisation & depreciation and amortisation of transaction cost)
- Adjusted Debt - Equity ratio – Borrowings (excluding unsecured loans from related parties, Subordinated debt and interest accrued but not due on unsecured loans from related parties and subordinated debt) - Cash and Bank Balances - Fixed Deposits - Liquid Investments divided by Equity share capital and Subordinated debt
- The above results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors in their respective meetings held on October 18, 2024.

Place: Mumbai
Date: October 18, 2024
IRB/Kautilya/415

For Yedeshi Aurangabad Tollway Limited
sd/
Shilpa Todankar
Director