

**Silverline Investment and Finance Private Limited**  
**Corporate Identity Number (CIN): U64990TS2023PTC171308**

Registered Office: F.No- 2600, Belmont Blocklodha Bellezza Apts, IV-Phase, KPHB, Kukatpally, Hyderabad, Tirumalagiri, Telangana, India, 500072

**Financial Results for the quarter and six months ended September 30, 2024**

(Rs.in Millions)

	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-2024 (Unaudited)	30-Jun-2024 (Unaudited)	30-Sep-2023 (Unaudited)	30-Sep-2024 (Unaudited)	30-Sep-2023 (Unaudited)	31-Mar-2024 (Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations	-	-	-	-	-	57.10
	Other income	3.52	3.37	-	6.89	-	5.68
	<b>Total Income</b>	<b>3.52</b>	<b>3.37</b>	<b>-</b>	<b>6.89</b>	<b>-</b>	<b>62.78</b>
<b>2</b>	<b>Expenses</b>						
	Finance costs	510.46	489.75	-	1,000.20	-	776.57
	Other expenses	3.70	1.82	0.39	5.52	10.45	21.27
	<b>Total Expenses</b>	<b>514.16</b>	<b>491.57</b>	<b>0.39</b>	<b>1,005.72</b>	<b>10.45</b>	<b>797.85</b>
<b>3</b>	<b>Profit / (Loss) before tax for the period / year (1-2)</b>	<b>(510.64)</b>	<b>(488.20)</b>	<b>(0.39)</b>	<b>(998.84)</b>	<b>(10.45)</b>	<b>(735.06)</b>
<b>4</b>	<b>Tax expense</b>						
	(i) Current tax	-	-	-	-	-	-
	(ii) Deferred tax	-	-	-	-	-	-
	<b>Total tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit / (Loss) for the period / year (3-4)</b>	<b>(510.64)</b>	<b>(488.20)</b>	<b>(0.39)</b>	<b>(998.84)</b>	<b>(10.45)</b>	<b>(735.06)</b>
<b>6</b>	<b>Other comprehensive income</b>						
	Items that will not be reclassified to profit or loss in subsequent years	-	-	-	-	-	-
	Items that will be reclassified to profit or loss in subsequent years	-	-	-	-	-	-
	<b>Other comprehensive income / (loss) net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Total comprehensive income for the periods / year (5+6)</b>	<b>(510.64)</b>	<b>(488.20)</b>	<b>(0.39)</b>	<b>(998.84)</b>	<b>(10.45)</b>	<b>(735.06)</b>
<b>8</b>	Paid-up equity share capital (Face value per share - Rs.10 each)	0.5	0.5	0.5	0.5	0.5	0.50
<b>9</b>	Other equity	-	-	-	-	-	-
<b>10</b>	Earnings per equity share (Face value per share - Rs.10 each) (not annualised for quarters):						
	a) Basic	(10,212.82)	(9,763.98)	(7.79)	(19,976.70)	(208.99)	(14,701.27)
	b) Diluted	(10,212.82)	(9,763.98)	(7.79)	(19,976.70)	(208.99)	(14,701.27)

**Notes to the statement of unaudited consolidated financial results for the quarter and six months ended September 30, 2024**

- Silverline Investment and Finance Private Limited (the 'Company') has prepared financial results (the 'Statement') for the quarter and six months ended September 30, 2024 in accordance with Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations, 2015') and the Indian Accounting Standards specified under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015 as amended and the relevant provisions of the Companies Act, 2013, as applicable.
- Disclosures in compliance with Regulation 52 (4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and six months ended September 30, 2024 is attached as Annexure -1.
- The Company is not required to submit segment results for the quarter and six months ended September 30, 2024 to the stock exchanges pursuant to Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Earnings per share for the quarters are not annualized.
- The Statutory Auditors of the Company have conducted Audit of the above financial results and have issued an unmodified audit report.  
The above standalone results have been reviewed and approved by the Board of Directors at their meeting held on November 14, 2024 and reviewed by the statutory auditors pursuant to Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- Figures for the previous period have been regrouped or reclassified, wherever necessary, to conform to the classification adopted in the current period.

For and on behalf of the Board of Directors of

**SILVERLINE INVESTMENT AND FINANCE PRIVATE LIMITED**

SD/-

**Ramadevi Ponguru**

Director

DIN: 01023457

**SILVERLINE INVESTMENT AND FINANCE PRIVATE LIMITED**

CIN : U64990TS2023PTC171308

**Balance Sheet as at 30th September 2024**

(All amounts in ₹ in millions, unless otherwise stated)

	<u>As at</u>	<u>A at</u>
	<u>30 September 2024</u>	<u>31 March 2024</u>
	Unaudited	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Financial assets		
(i) Investments	13,335.72	13,335.72
<b>Total non-current assets</b>	<b>13,335.72</b>	<b>13,335.72</b>
<b>Current assets</b>		
(a) Financial assets		
(i) Cash and cash equivalents	45.27	84.18
(b) Other current assets	51.13	36.00
<b>Total current assets</b>	<b>96.40</b>	<b>120.18</b>
<b>TOTAL ASSETS</b>	<b>13,432.12</b>	<b>13,455.90</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	0.50	0.50
(b) Other Equity	(1,733.93)	(735.09)
<b>Total equity</b>	<b>(1,733.43)</b>	<b>(734.59)</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	9,755.83	12,209.30
<b>Total non-current liabilities</b>	<b>9,755.83</b>	<b>12,209.30</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	5,360.18	1,951.73
(b) Other current liabilities	49.13	29.20
(c) Provisions	0.41	0.26
<b>Total current liabilities</b>	<b>5,409.72</b>	<b>1,981.19</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>13,432.12</b>	<b>13,455.90</b>

For and on behalf of the Board of Directors of  
**SILVERLINE INVESTMENT AND FINANCE PRIVATE LIMITED**

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**Statement of Cash Flows for the Period ended 30 September 2024**

(All amounts in ₹ in millions, unless otherwise stated)

	Half year ended 30 September 2024 (Unaudited)	Half year ended September 30,2023 (Unaudited)
<b>Cash flow from operating activities</b>		
<b>Loss before tax</b>	<b>(998.83)</b>	<b>(10.45)</b>
Adjustments to reconcile profit before tax to net cash flows:		
- Amortization of transaction cost on Non convertible debentures	46.53	-
- Interest exp on Non convertible debentures	857.55	-
- Interest exp on Bank overdraft	96.12	-
- Interest income on Optionally Convertible Debentures	-	-
<b>Operating cash flow before working capital changes</b>	<b>1.37</b>	<b>(10.45)</b>
<b>Adjustments for working capital :</b>		
Increase /(decrease) in Current Liabilities	2.39	8.07
(Increase) /decrease in Current Assets	(15.13)	(1.86)
Increase/(decrease) in Provisions	0.14	-
<b>Cash generated from operations</b>	<b>(11.23)</b>	<b>(4.24)</b>
Income taxes paid		
<b>Net cash generated (used in)/from operating activities - A</b>	<b>(11.23)</b>	<b>(4.24)</b>
<b>Cash flow from investing activities</b>		
Sale / (Purchase) of Investments	-	-
Movement in FD		
<b>Net cash generated (used in)/from investing activities - B</b>	<b>-</b>	<b>-</b>
<b>Cash flow from financing activities</b>		
Borrowings other than Debt Securities	908.45	-
Repayment of borrowings other than Debt Securities		
Interest paid on Non Convertible Debentures	(857.55)	-
Interest paid on Bank Overdraft	(78.58)	-
<b>Net cash flows generated from financing activities - C</b>	<b>(27.68)</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(38.91)</b>	<b>(4.24)</b>
Cash and cash equivalents at the beginning of the year	84.18	7.00
<b>Cash and cash equivalents at the end of the year</b>	<b>45.27</b>	<b>2.76</b>

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