



February 06, 2025

National Stock Exchange of India Limited

Exchange Plaza, C-1 Block G
Bandra Kurla Complex, Bandra (E)
Mumbai - 400051, India

Ref.: Bharti Telecom Limited

Sub:(i) Outcome of Board Meeting

(ii) Disclosure pursuant to Regulation 51 and 52 read with Part B of Schedule III of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations)

Dear Sir/ Madam,

In compliance with Regulations 51 and 52 read with Part B of Schedule III of the Listing Regulations, the Board of Directors ('Board') in its meeting held today Thursday, February 06, 2025 *interalia* considered and approved:

- Audited Standalone Financial Results of the Company as per Ind AS.
- Joint Statutory Auditor's Report thereon.
- Ratios as required under Regulation 52(4) of the Listing Regulations.

The above financial results have been reviewed by the Audit Committee in its meeting held on Thursday, February 06, 2025 and based on its recommendation, approved by the Board of Directors at its meeting being held on Thursday, February 06, 2025.

Pursuant to Regulation 52(8) of the Listing Regulations, the Company will publish its audited financial results for the quarter ended December 31, 2024 in the newspaper.

Further, the statement indicating utilization of issue proceeds and "Nil report" of statement of deviation/ variation in use of issue proceeds as compared to the objects of the issue, under regulation 52(7) & 52(7A) of the Listing Regulations is enclosed.

The Board meeting concluded at IST 1808 Hrs.

Kindly take the same on record.

Thanking You,
Sincerely yours,

For Bharti Telecom Limited

ROHIT
KRISHAN
PURI
Date: 2025.02.06
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Rohit Krishan Puri

Company Secretary & Chief Compliance Officer

Membership No.: A19779

**Address: Bharti Crescent, 1, Nelson Mandela Road,
Vasant Kunj, Phase – II, New Delhi – 110070**



Bharti Telecom Limited

(a Bharti Enterprise)

Regd. Office: Plot No. 16, Phase-IV, Udyog Vihar, Gurgaon – 122 001 (Haryana)
Corporate Office: Bharti Crescent, 1, Nelson Mandela Road, Vasant Kunj, Phase II, New Delhi - 110 070
T.: +91-11-4666 6100, F.: +91-11-4166 6137, Email id: compliance.officer@bharti.in, www.bhartitelecom.in
CIN: U32039HR1985PLC032091



Bharti Telecom Limited

Registered Office: Airtel Centre, Plot No. 16, Udyog Vihar, Phase – IV, Gurugram, Haryana 122001, (Haryana) India. T: +91-11-46666100.

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CIN: U32039HR1985PLC032091

BHARTI TELECOM LIMITED

Standalone statement of financial results for the quarter and nine months ended December 31, 2024

(All amount in Rs. millions unless otherwise stated)

Particulars	For the quarter ended	For the quarter ended	For the quarter ended	For the nine months ended	For the nine months ended	For the year ended
	December 31, 2024#	September 30, 2024 #	December 31, 2023 #	December 31, 2024	December 31, 2023	March 31, 2024
	Audited	Audited	Audited	Audited	Audited	Audited
Revenue from operations						
Dividend income	-	18,188	-	18,188	8,769	8,769
Profit on sale of investments (including fair value gain)	663	80	14	751	38	51
Other income	22	14	25	36	25	25
	685	18,282	39	18,975	8,832	8,845
Expenses						
Finance costs	7,958	5,517	4,014	18,970	10,745	16,218
Administrative and other expenses	35	6	11	48	20	30
	7,993	5,523	4,025	19,018	10,765	16,248
Profit / (loss) before tax for the period/ year	(7,308)	12,759	(3,986)	(43)	(1,933)	(7,403)
Tax expense/ (credit)						
Current Tax	185	3,673	7	3,858	1,778	1,780
Previous year tax	-	-	-	-	-	(18)
Deferred Tax	(6)	7	1	2	1	(0)
	179	3,680	8	3,860	1,779	1,762
Profit / (loss) for the period/ year	(7,487)	9,079	(3,994)	(3,903)	(3,712)	(9,165)
Other comprehensive income	-	-	-	-	-	-
Other comprehensive income / (loss) for the period/ year	-	-	-	-	-	-
Total comprehensive income / (loss) for the period/ year	(7,487)	9,079	(3,994)	(3,903)	(3,712)	(9,165)
Paid up equity share capital (Face value Rs.10/- per share)	25,823	25,823	25,823	25,823	25,823	25,823
Other equity	43,959	51,196	53,065	43,959	53,065	47,612
Earnings / (loss) per equity share (in Rs.)						
(Basic and Diluted) face value of each equity share of Rs.10 each **	(2.90)	3.52	(1.55)	(1.51)	(1.44)	(3.55)

** Earning per share are not annualised for the quarters and nine months period.

Refer notes no. 5.





Notes:

1. Bharti Telecom Limited (the "Company") is registered with the Reserve Bank of India as a Core Investment Company.
2. The above audited standalone financial results have been reviewed by Audit Committee and approved by the Board of Directors in their respective meeting held on February 06, 2025.
3. In Compliance with Regulation 52 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') audit of standalone financial results for the quarter ended December 31, 2024 have been carried out by the Statutory Auditors.
4. The standalone financial results are extracted/ compiled from the Audited Standalone Financial Statements for the quarter and nine months ended December 31, 2024, which are 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 and generally accepted accounting principles in India.
5. The audited financial results for the quarter ended December 31, 2024, September 30, 2024 and December 31, 2023, are the balancing figures between audited figures of the period to date and the published period to date figure till immediately preceding quarter of the respective financial year.
6. The Company during the nine months period ended on December 31, 2024, has additionally acquired 73,059,360 (Nos) of fully paid-up equity shares of Bharti Airtel Limited aggregating to Rs. 120,000 millions.
7. The Company is primarily engaged in holding investments in the equity shares of Bharti Airtel Limited. Hence, there are no separate reportable segments as per the Indian Accounting Standard 108 (Ind AS) on Operating Segment.
8. The subsidiary Company has paid a final dividend of Rs. 8 per fully paid-up equity share of face value Rs. 5 each and Rs. 2 per partly paid-up equity share of face value Rs. 5 each (paid-up Rs. 1.25 per equity share) for the financial year 2023-24. The dividend is in proportion to the amount paid-up on each equity share of face value Rs. 5 each.





9. All amounts less than Rs. 0.5 million are reported as 'Rs. 0' due to rounding-off.

**For and on behalf of the Board of Directors of
Bharti Telecom Limited**

Devendra Khanna
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Devendra Khanna
Date: 2025.02.06
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Devendra Khanna
Managing Director
DIN – 01996768

ROHIT
KRISHAN
PURI

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ROHIT KRISHAN PURI
Date: 2025.02.06
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Rohit Krishan Puri
Company Secretary

Place : New Delhi
Date : February 06, 2025.





Additional information pursuant to Regulation 52(4) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) regulation, 2015 as amended for the quarter and nine months ended December 31, 2024:

1. a)

Particulars	For the quarter ended			For the nine months ended		For the year ended March 31, 2024
	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	
1 Operating margin(%) Net operating income before tax / Income from operations	-1061.75%	69.82%	-10192.74%	0.03%	-21.66%	-83.59%
2 Net profit margin (%) Profit/ (Loss) for the period / Income from operation	-1092.99%	49.66%	-10240.64%	-20.57%	-42.03%	-103.91%
3 Debt service coverage ratio (%) Profit /(Loss) before Tax, finance cost / Interest expenses (+) payment of lease liabilities (+) principal repayment of long-term debt	0.83%	331.27%	0.20%	21.13%	43.31%	34.14%
4 Interest service coverage ratio (%) Profit /(Loss) before Tax, finance cost / Interest expenses	8.17%	331.27%	0.68%	99.77%	82.01%	54.35%

Particulars	For the quarter ended			For the nine months ended		For the year ended March 31, 2024
	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	
1 Debt equity ratio Total Debt (long term borrowings +Short term borrowings (Including current maturities of long term borrowings) - Cash and Cash Equivalents & Term deposits with bank / Equity	5.42	3.36	3.16	5.42	3.16	3.47
2 Outstanding redeemable preference shares (quality and value)	Nil	Nil	Nil	Nil	Nil	Nil
3 Capital redemption reserve /debenture redemption reserve	Nil	Nil	Nil	Nil	Nil	Nil
4 Current ratio (no. of times) Total Current assets / Total Current Liabilities	0.00	0.17	0.01	0.00	0.01	0.01
5 Current liability ratio (no. of times) Total Current Liabilities / Total Liabilities	0.56	0.22	0.23	0.56	0.23	0.23
6 Total debt to total asset Total debt / Total asset	0.84	0.77	0.76	0.84	0.76	0.78





b)	Net worth	Equity share capital + Other Equity
c)	Net profit after tax	Form Part of audited Standalone Financial Results
d)	Earning per share	Form Part of audited Standalone Financial Results
e)	Long term debt to working capital	Not applicable
f)	Bad debt to account receivable ratio (%)	Not applicable
g)	Debtors turnover	Not applicable
h)	Inventory turnover	Not applicable
i)	Sector specified equivalent ratio:	

S. No.	Core Investment Company (CIC) compliance ratio	For the quarter ended			For the nine months ended		For the year ended March 31, 2024
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	
1	Capital Adequacy Ratio % (adjusted net worth/ risk weightage assets)	390.17%	473.94%	300.89%	390.17%	300.89%	345.55%
2	Leverage Ratio (times) (outside liabilities / adjusted net worth)	0.22	0.16	0.25	0.22	0.25	0.22

- 2) Credit rating and changes in Credit Rating (If any):
The Credit Rating as at December 31, 2024 in respect of
- Commercial Papers: CRISIL A1+ (Reaffirmed)
 - Non-Convertible Debentures: CRISIL AA+/ Positive (Assigned & Reaffirmed)
- 3) Company maintains at least 1.19 times security cover for unsecured Non- Convertible Debentures.
- 4) Non-Convertible Preference shares: Not Applicable

**For and on behalf of the Board of Directors of
Bharti Telecom Limited**

Devendra Khanna
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Devendra Khanna
Date: 2025.02.06
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Devendra Khanna
Managing Director
DIN - 01996768



ROHIT KRISHAN PURI
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ROHIT KRISHAN PURI
Date: 2025.02.06
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Rohit Krishan Puri
Company Secretary

Place : New Delhi.
Date : February 06, 2025.



BANSAL & CO. LLP

Chartered Accountants
A-6, Maharani Bagh, New Delhi-110065

APAS & CO LLP

Chartered Accountants
B 35/5, "Krishna Ranjan" 2nd Floor,
Shailendra Nagar, Raipur - 492 001 (CG)

**INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF INTERIM STANDALONE
FINANCIAL RESULTS****TO THE BOARD OF DIRECTORS OF BHARTI TELECOM LIMITED****Opinion**

We have audited the accompanying standalone financial results of **Bharti Telecom Limited** ("NBFC (CIC)" or "the Company") for the quarter and nine months period ended on December 31, 2024 attached herewith, being submitted by the Company pursuant to the requirement of regulation 52 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, these standalone financial results:

- i. are presented in accordance with the requirements of regulation 52 of the Listing Regulations in this regard and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, RBI guidelines and other accounting principles generally accepted in India of the net loss and other financial information for the quarter ended December 31, 2024 as well as the nine months period ended results for the period from April 01, 2024 to December 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 ("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 standalone financial results, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibility for the Standalone Financial Results

These standalone financial results have been compiled from the interim audited standalone financial statements. The Company's Board of Directors are responsible for the preparation of these



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standalone financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards specified under section 133 of the Act, the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time ("RBI Guidelines") and other accounting principles generally accepted in India and in compliance with regulation 52 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 standalone financial results as a whole are 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 these standalone financial results. 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 standalone financial results, 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.



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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 standalone 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.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent 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.

Others Matters

- i. The statement include the result for the quarter ending December 31, 2024 being the balancing figure between the audited figure in respect of the nine months period ended December 31, 2024 and the published year to date figure up to second quarter of current financial year prepared in accordance with recognition and measurement principals laid down in Indian Accounting Standard 34 "Interim Financial Reporting".
- ii. The audit of standalone financial results for the quarter and nine months period ended December 31, 2023, included in the Statement, was carried out by J. C. Bhalla & Co who has expressed unmodified opinion vide their audit report dated February 05, 2024. whose reports have been furnished to us and which have been relied upon by us for the purpose of our audit of the Statement. Further, The audit of the standalone financial results for the year ended March 31, 2024, included in the Statement, was carried out and reported jointly by J. C. Bhalla & Co and



BANSAL & CO. LLP

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Bansal & Co. LLP, who have expressed an unmodified opinion vide audit report dated May 29, 2024, which have been relied upon for the purpose of our joint audit of the Statement.

Our opinion is not modified in respect of these matters.

For Bansal & Co. LLP

Chartered Accountants

Firm's Regn. No: 001113N/N500079



(Siddharth Bansal)

Partner

Membership Number: 518004

UDIN-25518004BMIAWG3501

Place: New Delhi

Date: February 06, 2025



For APAS & Co. LLP

Chartered Accountants

Firm's Regn. No: 000340C/C400308



(Abhishek Mahawar)

Partner

Membership Number: 078796

UDIN-25078796BMNXJB4537



Place: Raipur

Date: February 06, 2025



February 06, 2025

National Stock Exchange of India Limited

Exchange Plaza, C-1 Block G
Bandra Kurla Complex, Bandra (E),
Mumbai-400051, India

Ref: Bharti Telecom Limited

Subject: Statement of utilization of issue proceeds and Statement of deviation/ variation in use of Issue proceeds under regulation 52(7) & 52(7A) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir,

Pursuant to Regulation 52(7) & 52(7A) of the Listing Regulations, statement of utilization of issue proceeds of Non-Convertible Securities and statement of deviation/variation in use of issue proceeds for the quarter ended December 31, 2024 is detailed below: -

A. Statement of utilization of issue proceeds:

Name of the Issuer (1)	ISIN (2)	Mode of Fund Raising (Public issues/ Private placement) (3)	Type of instrument (4)	Date of raising funds (5)	Amount Raised (in cr.) (6)	Funds utilized (7)	Any deviation (Yes/ No) (8)	If 8 is Yes, then specify the purpose for which the funds were utilized (9)	Remarks, if any (10)
Bharti Telecom Limited	INE403D08264	Private Placement	NCD	05-Nov-2024	2,500	2,500	No	NA	
	INE403D08249	Private Placement	NCD	05-Nov-2024	1,500	1,500	No	NA	
	INE403D08215	Private Placement	NCD	05-Nov-2024	1,500	1,500	No	NA	
	INE403D08223	Private Placement	NCD	05-Nov-2024	2,000	2,000	No	NA	
	INE403D08231	Private Placement	NCD	05-Nov-2024	2,000	2,000	No	NA	
	INE403D08256	Private Placement	NCD	05-Nov-2024	1,650	1,650	No	NA	

B. Statement of deviation/ variation in use of Issue proceeds:

Particulars	Remarks			
Name of listed entity	Bharti Telecom Limited			
Mode of fund raising	Private Placement	Private Placement	Private Placement	Private Placement
ISIN	INE403D08264	INE403D08249	INE403D08215	INE403D08223
Type of instrument	Non-convertible Debentures	Non-convertible Debentures	Non-convertible Debentures	Non-convertible Debentures

Bharti Telecom Limited

(a Bharti Enterprise)

Regd. Office: Plot No. 16, Phase-IV, Udyog Vihar, Gurgaon – 122 001 (Haryana)

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Date of raising funds	05-Nov-2024	05-Nov-2024	05-Nov-2024	05-Nov-2024
Amount raised	Rs. 2500 Crore	Rs. 1500 Crore	Rs. 1500 Crore	Rs. 2000 Crore
Report filed for quarter ended	31-Dec-2024	31-Dec-2024	31-Dec-2024	31-Dec-2024
Is there a deviation/ variation in use of funds raised?	No	No	No	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	NA	NA	NA	NA
If yes, details of the approval so required?	NA	NA	NA	NA
Date of approval	NA	NA	NA	NA
Explanation for the deviation/ variation	NA	NA	NA	NA
Comments of the audit committee after review	NA	NA	NA	NA
Comments of the auditors, if any	NA	NA	NA	NA

Particulars	Remarks	
Name of listed entity	Bharti Telecom Limited	
Mode of fund raising	Private Placement	Private Placement
ISIN	INE403D08231	INE403D08256
Type of instrument	Non-convertible Debentures	Non-convertible Debentures
Date of raising funds	05-Nov-2024	05-Nov-2024
Amount raised	Rs. 2000 Crore	Rs. 1650 Crore
Report filed for quarter ended	31-Dec-2024	31-Dec-2024
Is there a deviation/ variation in use of funds raised?	No	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	NA	NA
If yes, details of the approval so required?	NA	NA
Date of approval	NA	NA
Explanation for the deviation/ variation	NA	NA
Comments of the audit committee after review	NA	NA
Comments of the auditors, if any	NA	NA

Bharti Telecom Limited

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Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:

Original object	Modified object, if any	Original allocation	Modified allocation, if any	Funds utilised	Amount of deviation/ variation for the quarter according to applicable object (in Rs. crore and in %)	Remarks, if any
NA						

Deviation could mean:

- Deviation in the objects or purposes for which the funds have been raised.
- Deviation in the amount of funds actually utilized as against what was originally disclosed.

ROHIT
KRISHAN
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ROHIT KRISHAN PURI
Date: 2025.02.06
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Name of signatory: Rohit Krishan Puri

Designation: Company Secretary & Chief Compliance Officer

Date: February 06, 2025

Bharti Telecom Limited

(a Bharti Enterprise)

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