

SERVICE LEE TECHNOLOGIES PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Corporate identity number	U74120MH2015PTC265511	
Permanent account number of entity	AAVCS8563N	
Address of registered office of company	1022, Building 10, 02nd Floor, Solitaire Corporate Park, Chakala, Andheri East, Mumbai City, Mumbai, Maharashtra, India, 400093	
Type of industry	Commercial and Industrial	
Registration date	13/06/2015	
Category/sub-category of company	Company limited by shares/Non-government company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	05/08/2024	
Period covered by financial statements	01/04/2023 to 31/03/2024	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	1022, Building 10, 02nd Floor, Solitaire Corporate Park, Chakala, Andheri East, Mumbai City, Mumbai, Maharashtra, India, 400093	
Name of city of place of maintenance of computer servers (storing accounting data)	Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400093	
Name of district of place of maintenance of computer servers (storing accounting data)	Mumbai	
ISO country code of place of maintenance of computer servers (storing accounting data)	+91	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	--	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Types of principal product or services [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9987
Description of product or service category	MAINTENANCE, REPAIR AND INSTALLATION SERVICES
Turnover of product or service category	32,692.1
Highest turnover contributing product or service (ITC 8 digit) code	99871530
Description of product or service	Services through tech platform
Turnover of highest contributing product or service	32,692.1

[700600] Disclosures - Directors report**Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]	
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (1) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (2) [See below]

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Directors signing board report [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	SREEVATHSA	SREEKUMAR
Middle name of director		PRABHAKARAN
Last name of director	PRABHAKAR	PULAKOT
Designation of director	Director	Director
Director identification number of director	02993375	02245611
Date of signing board report	05/08/2024	05/08/2024

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Principal business activities of company [Axis]	Product/service 1 [Member]	Product/service 2 [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]		
Name of main product/service	Wholesale of electronic and telecommunications equipment and parts	Other information service activities n.e.c.
Description of main product/service	Wholesale of electronic and telecommunications equipment and parts	Other information service activities n.e.c.
NIC code of product/service	4652	6399
Percentage to total turnover of company	12.76%	87.24%

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024		
Disclosure in board of directors report explanatory [TextBlock]	Textual [See below]	information	(3)
Description of state of companies affair	Textual [See below]	information	(4)
Disclosure relating to amounts if any which is proposed to carry to any reserves	Textual [See below]	information	(5)
Disclosures relating to amount recommended to be paid as dividend	d) Dividend. The Directors do not recommend any dividend for the year. ?		
Details regarding energy conservation	Textual [See below]	information	(6)
Details regarding technology absorption	Textual [See below]	information	(7)
Details regarding foreign exchange earnings and outgo	Textual [See below]	information	(8)
Disclosures in director's responsibility statement	Textual [See below]	information	(9)
Details of material changes and commitment occurred during period affecting financial position of company	Textual [See below]	information	(10)
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual [See below]	information	(11)
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual [See below]	information	(12)
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]			
Whether there are contracts/arrangements/transactions not at arm's length basis	No		
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Whether there are material contracts/arrangements/transactions at arm's length basis	No		
Date of board of directors' meeting in which board's report referred to under section 134 was approved	05/08/2024		
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual [See below]	information	(13)
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]			
Particulars of holding, subsidiary and associate companies [Abstract]			
Name of company	SERVICE LEE TECHNOLOGIES PRIVATE LIMITED		
Details of shareholding pattern of top 10 shareholders [Abstract]			
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	N o t Applicable		
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	N o t Applicable		
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]			
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual [See below]	information	(14)
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	N o t Applicable		
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]			
Disclosure of financial summary or highlights [TextBlock]	Textual [See below]	information	(15)
Disclosure of change in nature of business [TextBlock]	Textual [See below]	information	(16)
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual [See below]	information	(17)
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual [See below]	information	(18)
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual [See below]	information	(19)
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual [See below]	information	(20)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (21) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (22) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	R e f e r disclosure in Directors Report (Text Block)
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	15
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

The report of the Statutory Auditors on the standalone financial statements for the year ended March 31, 2024 does not contain any qualification, reservation or adverse remark or disclaimer, except as mentioned under the heading 'Report on other legal and regulatory requirements', sr. no. 2A(b), 2A(f) and 2B(f).

Textual information (2)

Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

The Company has implemented multiple software for maintaining the books of accounts for various functionalities. For the purposes of maintaining books of accounts relating to employee records, the accounting software implemented by the Company has the feature of recording audit trail (edit log) facility, however, as other modules of the accounting software and integration of other functionalities on the same software were in the process of being implemented, the audit trail (edit log) feature was not enabled. With respect to accounting software used for maintaining general ledger, the feature of recording audit trail (edit log) facility was enabled during the year, however, due to the software's technical limitations, the Company was not able to demonstrate to the Statutory Auditors the exact date on which the facility was enabled. With respect to audit trail feature in the accounting software used for maintaining general ledger at the application level and at the database level, the audit trail feature was available and enabled through-out the year, however, due to software's technical limitations, the Statutory Auditors could not verify whether the audit trail feature was enabled throughout the year. With respect to the absence of retaining logs evidencing successful daily backups, the software used by the Company does have the feature of daily back-up and the same was enabled throughout the year and shared with the Auditor, however, as the software did not maintain the log of successful daily back-up, the Statutory Auditors were not able to verify the required evidence. The Company has initiated the necessary steps to rectify the gaps in the respective accounting software.

Textual information (3)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

Dear Members,
Service Lee Technologies Private Limited

The Directors take pleasure in presenting their 9th Annual Report on the business and operations of Service Lee Technologies Private Limited (the "Company") together with the audited financial statements for the financial year ended 31st March 2024 (the "year") in accordance with provisions of Section 134(3) of the Companies Act, 2013 (the "Act").

1. Financial Results:

a) The financial results of the Company for the year in comparison with the previous year are summarized below.
(in INR)

Particulars	F.Y. 2023-2024	F.Y. 2022-2023
Revenue from operations	4,470,299,241	3,902,130,784
Other income	112,324,860	84,528,541
Total Revenue (A)	4,582,624,102	3,986,659,325
Total Expenses (B)	4,851,744,910	5,927,461,042
Net Profit / (Loss) before exceptional and extraordinary items & tax (A-B)	(269,120,808)	(1,940,801,716)
Exceptional items	1,692,515,207	-
Net Profit / (Loss) before tax	(1,961,636,015)	(1,940,801,716)
Tax Expenses:	-	-
Current Tax	-	-
Deferred Tax	-	-
Net Profit / (Loss) after tax	(1,961,636,015)	(1,940,801,716)

b) State of Company's affairs.

The Company's revenue from operations during the year grew 14.56% to INR 4,470,299,241/- as compared to INR 3,902,130,784/- in FY 2023-24 primarily driven by sale of device protection plans led by volume growth, new programs going live, addition of new customers and expansion of the distribution network (retail channel partners and enterprise partners). Further, the Company continued its investment in technology platform development and integration of ecosystem partners to continue its market leading position in the business of device life cycle management for the Original Equipment Manufacturers. While the Company's topline grew, the loss before exceptional items & tax reduced significantly by 84.69 % over that of previous year, well on its way to achieve profitability in short duration.

c) Addition to Reserves.

The Company has added following amount to reserves: a) INR 1,507,719,799/- pursuant to securities premium received by the Company, (b) INR 113,703,670/- pursuant to grant of employee stock options, and reduced INR 1,961,636,015/- pursuant to losses incurred during the current financial year. The balance of reserves and surplus as on 31st March 2024 is positive INR 1,531,173,602/-.

d) Dividend.

The Directors do not recommend any dividend for the year.

e) Particulars of Loan(s), Guarantee(s) or Investment(s) made under Section 186 of the Act.

During the year, the Company has given following loans and has made following investments under Section 186 of the Act.

No.	Name of the Entities	Relationship	Nature of Transaction	Amount
1.	ServiceLee Techsystem Solutions Private Limited *	Subsidiary	Inter corporate loan	INR 2,028,800,000
2.	Servify (US) INC.	Subsidiary	Investment in Equity	USD 1,500,000
3.	Servify (Europe) B.V.	Subsidiary	Investment in Equity	EURO 5,840,000
4.	Servify UK Limited	Subsidiary	Investment in Equity	GBP 1,350,000
5.	Servify Middle East FZE	Subsidiary	Investment in Equity	AED 13,800,000
6.	Blackmelon Advance Technology Company Private Limited	Subsidiary	Investment in Equity	INR 125,094,513

*Note – During the year ServiceLee Techsystem Solutions Private Limited has repaid INR 1,837,112,501 and the outstanding loan amount as at March 31, 2024 stood at INR 623,873,136/-

The Company has complied with the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 and amendments thereof with respect to the downstream investments made by the Company during the year. In accordance with the provisions of Foreign Exchange Management (Non-debt Instruments) Rules, 2019, the Company has obtained a report from the statutory auditor. This auditor's report does not contain any qualifications, reservations or adverse remarks or disclaimers made by statutory auditor.

f) Share Capital.

As at 31st March, 2024, the paid-up share capital of the Company is INR 2,28,91,042.80 (Indian Rupees Two Crores Twenty-Eight Lakhs Ninety-One Thousand and Forty-Two and Eighty Paise only) divided into 56,37,441 (Fifty-Six Lakhs Thirty-Seven Thousand Four Hundred and Forty-One) Equity Shares of face value of INR 1 (Indian Rupee One only) each fully paid-up, 1,72,40,019 (One Crore Seventy-Two Lacs Forty Thousand and Nineteen) Compulsorily Convertible Preference Shares of face value of INR 1 (Indian Rupee One only) each, fully paid-up and 1,35,828 (One Lac Thirty Five Thousand Eight Hundred and Twenty-Eight) Compulsorily Convertible Preference Shares of face value of INR 1 (Indian Rupee One only) each, partly paid-up to an extent of INR 0.10 (Indian Rupees Paise Ten only) each.

g) Material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

There are no other material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of this report.

h) Weblink of Annual Return.

The Annual Return as on 31st March, 2024 shall be placed on the website of the Company and can be accessed at www.servify.com.

i) Particulars of contracts or arrangements made with Related Parties.

All contracts, arrangements and transactions entered into by the Company with related parties during FY 2023-24 were in the ordinary course of business and on an arm's length basis. During the year, the Company did not enter into any transaction, contract or arrangement with related parties, that could be considered material related party transactions and eligible for reporting under the Act. Accordingly, the disclosure of related party transactions in Form AOC-2 is not applicable. However, disclosure on related party transactions as per Accounting Standard 19 has been provided under Note No.39.

2. Board of Directors.

a) Composition.

The Board consists of the following 4 (four) Directors as on the date of this Report:

Sr. No.	Name of Director	Designation
1.	Mr. Sreevathsa Prabhakar	Director
2.	Mr. Sreekumar Pulakot	Director
3.	Mr. Anand Prasanna Ramchandran	Nominee Director
4.	Mr. Karthik Reddy Bezawada	Nominee Director

During the year, there was no change in the composition of the Board of Directors of the Company.

b) Number of Board Meetings.

The Board of Directors met 15 (fifteen) times during the year ended 31st March, 2024 viz., 12th June, 2023, 10th July, 2023, 20th August, 2023, 08th September, 2023, 21st September, 2023, 25th September, 2023, 26th September, 2023, 01st December, 2023, 05th December, 2023, 15th December, 2023, 18th December, 2023, 23rd December, 2023, 06th February, 2024, 01st March, 2024 and 22nd March, 2024. The maximum interval between any two meetings did not exceed 120 (One Hundred and Twenty) days.

c) Directors' Responsibility Statements.

In accordance with the provisions of Section 134(3)(c) and 134(5) of the Act, your Directors submit the following responsibility statements:

i) In the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures;

ii) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2024 and of the loss of the Company for that period;

iii) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

iv) The Directors had prepared the annual accounts on a going concern basis; and

v) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

3. Change in Accounting Policy of the Company.

There were no changes in the accounting policies of the Company during the financial year ended March 31, 2024.

4. Internal Financial Controls.

a) Internal Financial Controls and their adequacy.

The Company has deployed mechanism to ensure adequacy of applicable Internal Financial Controls with reference to the Financial Statements. The management periodically reviews the financial performance of your Company against the approved plans and takes necessary actions, wherever necessary.

b) Risk Management Policy.

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed.

c) Statutory Auditor.

In accordance with Section 139 of the Act and the rules made there under, B S R & Co. LLP, Chartered Accountants, (Firm Registration Number – 101248W / W-100022), were appointed as the statutory auditor of the Company in the 4th Annual General Meeting of the Company up to the conclusion of the 9th Annual General Meeting of the Company to be held in the financial year 2024-2025.

Further, the Board of Directors recommend to the shareholders to appoint Deloitte Haskins & Sells LLP, Chartered Accountants, (Firm

registration number - 117366W/W-100018) as the Statutory Auditors of the Company at the 9th Annual General Meeting to be held in the financial year 2024-2025 to hold the office from the conclusion of the 9th Annual General Meeting until the conclusion of the 14th Annual General Meeting.

Deloitte Haskins & Sells LLP, Chartered Accountants, (Firm registration number - 117366W/W-100018), have issued their consent and eligibility letter for their proposed appointment as Statutory Auditors of the Company.

The Board of Directors take this opportunity to thank B S R & Co. LLP for their valued support and engagement for the past five years.

d) Board's comment on the Statutory Auditors report.

The report of the Statutory Auditors on the standalone financial statements for the year ended March 31, 2024 does not contain any qualification, reservation or adverse remark or disclaimer, except as mentioned under the heading 'Report on other legal and regulatory requirements', sr. no. 2A(b), 2A(f) and 2B(f).

The comments of the Board on the remarks mentioned by the Statutory Auditors in the Audit Reports are as follows:

The Company has implemented multiple software for maintaining the books of accounts for various functionalities. For the purposes of maintaining books of accounts relating to employee records, the accounting software implemented by the Company has the feature of recording audit trail (edit log) facility, however, as other modules of the accounting software and integration of other functionalities on the same software were in the process of being implemented, the audit trail (edit log) feature was not enabled. With respect to accounting software used for maintaining general ledger, the feature of recording audit trail (edit log) facility was enabled during the year, however, due to the software's technical limitations, the Company was not able to demonstrate to the Statutory Auditors the exact date on which the facility was enabled. With respect to audit trail feature in the accounting software used for maintaining general ledger at the application level and at the database level, the audit trail feature was available and enabled through-out the year, however, due to software's technical limitations, the Statutory Auditors could not verify whether the audit trail feature was enabled throughout the year. With respect to the absence of retaining logs evidencing successful daily backups, the software used by the Company does have the feature of daily back-up and the same was enabled throughout the year and shared with the Auditor, however, as the software did not maintain the log of successful daily back-up, the Statutory Auditors were not able to verify the required evidence. The Company has initiated the necessary steps to rectify the gaps in the respective accounting software.

e) Details in respect of frauds reported by the Auditors.

The Auditor of the Company, in the course of performance of its duties, has not reported any fraud committed by the Company.

f) Internal Auditor.

In accordance with Section 138 of the Act and the rules made thereunder, Deloitte Touche Tohmatsu India LLP, were appointed as the Internal Auditor of the Company for the financial year ended 31st March, 2023 and 31st March, 2024.

5. Employee Stock Option Scheme(s).

1. Service Lee Technologies Employee Stock Option Scheme 2016.

The Company had adopted the Service Lee Technologies Employee Stock Option Scheme 2016 in its extra-ordinary general meeting held on 29th

February, 2016.

The details required under Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 are as under:

No.	Details	No. of Options as at 31st March, 2024
(A)	Options Granted (A)=(B)+(C)+(E)+(F)	15,81,524
(B)	Options Vested but not Exercised	4,26,497
(C)	Options Exercised	4,51,243
(D)	Total no. of shares arising as a result of exercise of option	4,51,243
(E)	Unvested Options	2,51,667
(F)	Options lapsed	4,52,117
(G)	Exercise price	INR 1/-
(H)	Variation of terms of options*	The details of the variation of terms of options has been provided in the Note below*
(I)	Money realized by exercise of options	4,51,243
(J)	Total number of options in force (J)=(B)+(E)	6,78,164
(K)	Employee wise details of options granted to:	
	Key Managerial Personnel	N.A.
	Any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year.	

Name of employee	No. of options granted during F.Y. 2023-24
Kevin Cundiff	7,503
Edward Lee	5,485

identified employees who were granted options, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant;
NONE

*Note: The Company had made the following amendments during the year to the Service Lee Technologies Employee Stock Option Scheme 2016:

1) The following amendments were made in the extra-ordinary general meeting held on 17th July, 2023

- a. Increase in the ESOP pool from 12,70,473 (Twelve Lakhs Seventy Thousand Four Hundred and Seventy-Three) options to 12,75,373 (Twelve Lakhs Seventy-Five Thousand Three Hundred and Seventy-Three) options in its extra ordinary general meeting held on 17th July, 2023.
- b. Addition of exercise events have been incorporated for certain Option Holders.
- c. Extension of timeline for exercise of options granted to certain employees upon separation of service.
- d. In addition to the above, below amendments were made:
 - i. Necessary Amendments – Include necessary/miscellaneous clauses (such as, notices, surrender of options, disclosure of accounting policies, severability, governing law & jurisdiction etc.) which were missing from the Existing ESOP Scheme;
 - ii. Clarificatory Changes – Modified certain existing clauses/definitions to provide better clarity; and
 - iii. Hygiene Changes – Renaming of clause heading, deletion of repetitive clauses, subsuming relevant clauses under one clause head etc.

2. Service Lee Technologies Employee Stock Option Scheme II – 2019.

The Company had adopted the Service Lee Technologies Employee Stock Option Scheme II – 2019 in its extra-ordinary general meeting held on 3rd September, 2019.

The details required under Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 are as under:

No.	Details	No. of Options as at 31st March, 2024
(A)	Options Granted (A)=(B)+(C)+(E)+(F)	2,47,701
(B)	Options Vested but not Exercised	2,12,497
(C)	Options Exercised	Nil
(D)	Total no. of shares arising as a result of exercise of option	Nil
(E)	Unvested Options	17,602
(F)	Options lapsed	17,602

(G)	Exercise price	INR 1/-				
(H)	Variation of terms of options*	The details of the variation of terms of options has been provided in the Note below*				
(I)	Money realized by exercise of options	N.A.				
(J)	Total number of options in force (J)=(B)+(E)	2,30,099				
(K)	Employee wise details of options granted to:					
	Key Managerial Personnel	N.A.				
	Any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year					
<table border="1"> <thead> <tr> <th>Name of employee</th> <th>No. of options granted during F.Y. 2023-24</th> </tr> </thead> <tbody> <tr> <td>Ankit Chowdhary</td> <td>17,602</td> </tr> </tbody> </table>			Name of employee	No. of options granted during F.Y. 2023-24	Ankit Chowdhary	17,602
Name of employee	No. of options granted during F.Y. 2023-24					
Ankit Chowdhary	17,602					
	identified employees who were granted options, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant;	NONE				

*Note: The Company had made the following amendments in the extra-ordinary general meeting held on 17th July, 2023 to the Service Lee Technologies Employee Stock Option Scheme II – 2019:

- a. Addition of exercise events have been incorporated for certain Option Holders.
- b. Extension of timeline for exercise of options granted to certain employees upon separation of service.
- c. In addition to the above, below amendments were made:
 - i. Necessary Amendments – Include necessary/miscellaneous clauses (such as, notices, surrender of options, disclosure of accounting policies, severability, governing law & jurisdiction etc.) which were missing from the Existing ESOP Scheme;
 - ii. Clarificatory Changes – Modified certain existing clauses/definitions to provide better clarity; and
 - iii. Hygiene Changes – Renaming of clause heading, deletion of repetitive clauses, subsuming relevant clauses under one clause head etc.

3. Service Lee Technologies Employee Stock Option Scheme III – 2020.

The Company had adopted the Service Lee Technologies Employee Stock Option Scheme III - 2020 in its annual general meeting held on 18th December, 2020.

The details required under Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 are as under:

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No.	Details	No. of Options as at 31st March, 2024
(A)	Options Granted (A)=(B)+(C)+(E)+(F)	1,56,862
(B)	Options Vested but not Exercised	74,953
(C)	Options Exercised	76,246
(D)	Total no. of shares arising as a result of exercise of option	76,246
(E)	Unvested Options	462
(F)	Options lapsed	5,201
(G)	Exercise price	INR 1/-
(H)	Variation of terms of options	The details of the variation of terms of options has been provided in the Note below*
(I)	Money realized by exercise of options	76,246
(J)	Total number of options in force (J)=(B)+(E)	75,415
(K)	Employee wise details of options granted to:	

Key Managerial Personnel

N.A.

Any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year.

Name of employee	No. of options granted during F.Y. 2023-24
Kevin Cundiff	192

Sonali Sharma	85
Edward Lee	80
Samuel Kim	35
Todd Pressley	30
Joe Scherb	25

identified employees who were granted options, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant; NONE

*Note: The Company had made the following amendments to the Service Lee Technologies Employee Stock Option Scheme III 2020 in the extra-ordinary general meeting held on 17th July, 2023

- a. Addition of exercise events have been incorporated for certain Option Holders.
- b. Extension of timeline for exercise of options granted to certain employees upon separation of service.
- c. In addition to the above, below amendments were made:
 - i. Necessary Amendments – Include necessary/miscellaneous clauses (such as, notices, surrender of options, disclosure of accounting policies, severability, governing law & jurisdiction etc.) which were missing from the Existing ESOP Scheme;
 - ii. Clarificatory Changes – Modified certain existing clauses/definitions to provide better clarity; and
 - iii. Hygiene Changes – Renaming of clause heading, deletion of repetitive clauses, subsuming relevant clauses under one clause head etc.

4. Service Lee Technologies Employee Stock Option Management Payout Securities Scheme IV – 2021

The Company had adopted the Service Lee Technologies Employee Stock Option Management Payout Securities Scheme IV – 2021 in its extra-ordinary general meeting held on 1st October, 2021.

The details required under Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 are as under:

No.	Details	No. of Options as at 31st March, 2023
(A)	Options Granted (A)=(B)+(C)+(E)+(F)	87,100
(B)	Options Vested but not Exercised	71,100
(C)	Options Exercised	9,200
(D)	Total no. of shares arising as a result of exercise of option	9,200

(E)	Unvested Options	1,800
(F)	Options lapsed	5,000
(G)	Exercise price	INR 1/-
(H)	Variation of terms of options	The details of the variation of terms of options has been provided in the Note below*
(I)	Money realized by exercise of options	9,200
(J)	Total number of options in force (J)=(B)+(E)	72,900
(K)	Employee wise details of options granted to:	

Key Managerial Personnel

Any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year:

Name of employee	No. of options granted during F.Y. 2023-24
Sonali Sharma	1,800

identified employees who were granted options, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant; NONE

* Note: The Company had made the following amendments to the Service Lee Technologies Employee Stock Option Scheme III 2020 in the extra-ordinary general meeting held on 17th July, 2023

- Increase in the Esop pool from 2,38,407 (Two Lakh Thirty-Eight Thousand Four Hundred and Seven) options to 2,40,332 (Two lakhs Forty Thousand Three Hundred and Thirty-Two) options.
- Addition of exercise events have been incorporated for certain Option Holders,
- Extension of timeline for exercise of options granted to certain employees upon separation of service.
- In addition to the above, below amendments were made:
 - Necessary Amendments – Include necessary/miscellaneous clauses (such as, notices, surrender of options, disclosure of accounting policies, severability, governing law & jurisdiction etc.) which were missing from the Existing ESOP Scheme;
 - Clarificatory Changes – Modified certain existing clauses/definitions to provide better clarity; and
 - Hygiene Changes – Renaming of clause heading, deletion of repetitive clauses, subsuming relevant clauses under one clause head etc.

5. Service Lee Technologies 247around Employee Stock Option Scheme V – 2022

The Company had adopted the Service Lee Technologies 247around Employee Stock Option Scheme V – 2022 (“Scheme V – 2022”) in its extra-ordinary general meeting held on 9th February, 2022.

No.	Details	No. of Options as at 31st March, 2024				
(A)	Options Granted (A)=(B)+(C)+(E)+(F)	3,739				
(B)	Options Vested but not Exercised	190				
(C)	Options Exercised	161				
(D)	Total no. of shares arising as a result of exercise of option	161				
(E)	Unvested Options	2,650				
(F)	Options lapsed	738				
(G)	Exercise price	INR 1/-				
(H)	Variation of terms of options	There was no variation of terms of options				
(I)	Money realized by exercise of options	161				
(J)	Total number of options in force (J)=(B)+(E)	2,840				
	Employee wise details of options granted to:					
Key Managerial Personnel		N.A.				
Any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year						
<table border="1"> <thead> <tr> <th>Name of employee</th> <th>No. of options granted during F.Y. 2023-24</th> </tr> </thead> <tbody> <tr> <td>Bharat Singh Malik</td> <td>1,000</td> </tr> </tbody> </table>			Name of employee	No. of options granted during F.Y. 2023-24	Bharat Singh Malik	1,000
Name of employee	No. of options granted during F.Y. 2023-24					
Bharat Singh Malik	1,000					

Kundan Singh	150	
Nidhi Gupta	100	

identified employees who were granted options, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant; NONE

6. Service Lee Technologies 247around Founder Stock Option Scheme VI – 2022

The Company had adopted the Service Lee Technologies 247around Founder Stock Option Scheme VI – 2022 in its extraordinary general meeting held on 9th February, 2022.

No.	Details	No. of Options as at 31st March, 2024
(A)	Options Granted (A)=(B)+(C)+(E)+(F)	41,016
(B)	Options Vested but not Exercised	Nil
(C)	Options Exercised	Nil
(D)	Total no. of shares arising as a result of exercise of option	Nil
(E)	Unvested Options	Nil
(F)	Options lapsed	41,016
(G)	Exercise price	INR 1/-
(H)	Variation of terms of options	There was no variation of terms of options
(I)	Money realized by exercise of options	Nil
(J)	Total number of options in force (J)=(B)+(E)	Nil
(K)		

Employee wise details
of options granted to:

Key Managerial Personnel

Any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year: NONE

identified employees who were granted options, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant; NONE

7. Service Lee Technologies Service Lee Technologies WebToGo Employee Stock Option Scheme – 2023

The Company had adopted the Service Lee Technologies WebToGo Employee Stock Option Scheme - 2023 in its extraordinary general meeting held on 30th June, 2022.

The details required under Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 are as under:

No.	Details	No. of Options as at 31st March, 2024
(A)	Options Granted (A)=(B)+(C)+(E)+(F)	11,296
(B)	Options Vested but not Exercised	2,907
(C)	Options Exercised	Nil
(D)	Total no. of shares arising as a result of exercise of option	Nil
(E)	Unvested Options	1,458
(F)	Options lapsed	6,931
(G)	Exercise price	INR 1/-
(H)	Variation of terms of options	There was no variation of terms of options.
(I)	Money realized by exercise of options	Nil
	Total number of	

(J)	options in force (J)=(B)+(E)	4,365
(K)	Employee wise details of options granted to:	
Key Managerial Personnel		
Any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year	NONE	
identified employees who were granted options, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant;	NONE	

8. Service Lee Technologies Jubi Employee Stock Option Scheme VII– 2023:

The Company had adopted the Service Lee Technologies Jubi Employee Stock Option Scheme VII– 2023 in its extraordinary general meeting held on 20th May, 2022.

The details required under Rule 12 of the Companies (Share Capital and Debentures) Rules, 2014 are as under:

No.	Details	No. of Options as at 31st March, 2024
(A)	Options Granted (A)=(B)+(C)+(E)+(F)	5,176
(B)	Options Vested but not Exercised	2,588
(C)	Options Exercised	Nil
(D)	Total no. of shares arising as a result of exercise of option	Nil
(E)	Unvested Options	634
(F)	Options lapsed	1,954
(G)	Exercise price	INR 1/-
(H)	Variation of terms of options	There was no variation of terms of options.
	Money realized by	

(I)	exercise of options	Nil
(J)	Total number of options in force (J)=(B)+(E)	3,222
(K)	Employee wise details of options granted to:	
Key Managerial Personnel		
Any other employee who receives a grant of options in any one year of option amounting to five percent or more of options granted during that year: NONE		
identified employees who were granted options, during any one year, equal to or exceeding one percent of the issued capital (excluding outstanding warrants and conversions) of the Company at the time of grant;		
	NONE	

6. Subsidiary, Joint Venture and Associate Company:

Servify Technology Solutions LLC, a wholly owned subsidiary of the Company in Russia, is liquidated with effect from 02nd February, 2024.

Servify Technology (Shenzhen), Co. Ltd. a wholly owned subsidiary of the Company in China, is liquidated with effect from 07th September, 2023.

Subsequent to the end of financial year, a Share Purchase Agreement (“SPA”) was entered into between Mr. Ankit Chowdhary, Mr. Prateek Vinod Kumar, Mr. Vijay Sharma (hereinafter referred to as the “Servicemart Shareholders”), Servicemart Technologies Private Limited (hereinafter referred to as the “Servicemart”) and the Company on April 12, 2024, pursuant to which 10,000 equity shares of Servicemart of face value of INR 10 each at a consideration price of INR 38.37 each aggregating to consideration amount of INR 3,83,700 were acquired by the Company from the Servicemart Shareholders on April 30, 2024, and subsequent to the said transfer, Servicemart became 100% wholly owned subsidiary of the Company.

As at 31st March, 2024, the Company has 14 (fourteen) subsidiaries. The Company does not have any associate company or joint venture.

Pursuant to Section 129(3) of the Act read with Rule 5 of the Companies (Accounts) Rules, 2014, a statement containing salient features of the financial statement of the subsidiaries is appended as ‘Annexure I’ of this Report.

7. Other disclosures.

a) Vigil Mechanism.

The provision of Section 177 of the Act read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2014, is not applicable to the Company. However, the Company’s whistle blower policy enables the stakeholders to disclose their concerns and grievances on unethical behavior and improper/illegal practices and wrongful conduct taking place in Servify group for appropriate action. No such cases have been reported during the year.

b) Conservation of energy, technology absorption, foreign exchange earnings and outgo.

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014, is annexed herewith as ‘Annexure – II’ to this report.

c) Change in the nature of business.

The management of the Company continued with its core business activities. There is no change in the nature of business of the Company.

d) Deposits.

During the year, the Company did not have any opening or closing balances with regards to Deposits and had neither accepted nor renewed any 'Public Deposit' within the meaning of Section 73 of the Act read with the Companies (Acceptance of Deposit) Rules, 2014 and as such, no amount of principal or interest was outstanding as on 31st March, 2024.

e) Significant and material orders passed by the Regulators or Courts or Tribunals.

During the year, there was no significant / material order passed by any regulator, court or tribunal on the Company impacting the going concern status and the Company's operations in future.

f) Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year along with their status as at the end of the financial year.

There are no proceedings pending against the Company under the Insolvency and Bankruptcy Code, 2016 as at the date of report.

g) Secretarial Standards.

The Company has complied with all the applicable Secretarial Standards under the Act.

h) Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

As required by the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013, the Company has formulated and implemented a policy on prevention of sexual harassment at workplace with a mechanism of lodging complaints, redressal for the benefits of its employees etc.

An Internal Complaints Committee has been constituted under the policy which provides a forum for employees to lodge complaints, if any, therewith for Redressal.

During the year, one (1) complaint was lodged with the Internal Complaints Committee ("ICC") of the Company. The complaint was resolved and closed after ICC conducted a thorough inquiry and a detailed inquiry report was submitted as per the provisions of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013.

8. Acknowledgement and appreciation:

The Directors take this opportunity to express their appreciation and sincere gratitude to the investors, shareholders, valuable customers, vendors, bankers and other stakeholders for their valuable support and look forward to their continued co-operation in the years to come.

The Directors also acknowledge the support and co-operation received from the employees and all those who have helped in the day-to-day management of the Company.

For and on behalf of the Board of Directors of
Service Lee Technologies Private Limited

Sreevathsa Prabhakar
Director
DIN: 02993375
Address: A-1204, Siddhivinayak Towers,
Chikwadi, Opp. Phoenix Hospital, Borivali (West), Mumbai – 400092, Maharashtra
Email: ir@servify.com

Sreekumar Pulakot
Director
DIN: 02245611
Address: Near Telecom Factory D-1,
Dattaguru Society, Deonar Pada, Rd Deonar, T. F. Deonar S. O., Mumbai – 400088, Maharashtra
Email: sreekumar.p@servify.in

Date: August 5, 2024
Place: Mumbai

Annexure I

Form AOC-1

[Pursuant to first proviso to sub-section (3) of Section 129 read with Rule 5 of the Companies (Accounts) Rules, 2014]

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Part A - Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in INR)

1 Sr. No.	(1)	(2)	(3)
2 Name of the subsidiary	Servify (US), INC.	Servify UK Limited	Servify Middle East FZE
3 The date since when subsidiary was acquired	29th January 2018	20th March 2019	12th February, 2019
4 Reporting period for the subsidiary concerned, if different from the holding company's reporting period	April to March	April to March	April to March
5 Reporting currency and exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	1 USD Exchange Rate: 83.35	1 GBP Exchange Rate: 105.23	1 AED Exchange Rate: 22.69
6 Share capital	212,450,702	278,736,352	545,365,047
7 Reserves and surplus	(153,228,577)	(193,667,141)	(479,679,310)
8 Total assets	3,176,759,488	140,845,289	150,723,438
9 Total Liabilities	3,117,537,363	55,776,078	85,037,701
10 Investments	-	-	71,696,502
11 Turnover	29,13,358,921	2,288,769	59,793,004
12 Profit /(Loss) before taxation	(83,351,999)	(68,338,050)	(104,187,918)
13 Provision for taxation	(31,895,247)	-	-
14 Profit /(Loss) after taxation	(51,456,752)	(68,338,050)	(104,187,918)
15 Proposed dividend	-	-	-
16 Extent of shareholding (in percentage)	100%	100%	100%

1 Sr. No.	(4)	(5)
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2	Name of the subsidiary	Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi	Service Lee Sigorta Ve Reasurans Brokerligi Limited Sirketi *
3	The date since when subsidiary was acquired	28th August, 2019	13th October, 2020
4	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	April to March	April to March
5	Reporting currency and exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	1 TRY Exchange Rate: 2.57	1TRY Exchange Rate – 2.57
6	Share capital	93,353,956	3,850,500
7	Reserves and surplus	(27,189,524)	(4,267,552)
8	Total assets	10,260,085	33,281,865
9	Total Liabilities	7,141,760	33,671,108
10	Investments	3,850,500	-
11	Turnover	24,191,154	67,455,760
12	Profit/(Loss) before taxation	(4,522,955)	(2,525,012)
13	Provision for taxation	-	-
14	Profit/(Loss) after taxation	(4,522,955)	(2,525,012)
15	Proposed dividend	-	-
16	Extent of shareholding (in percentage)	100%	100%

Notes:

* Service Lee Sigorta Ve Reasurans Brokerligi Limited Sirketi is a wholly owned subsidiary of Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi.

1	Sr. No.	(6)	(7)	(8)	(9)
		Saudi Servify Telecom and	Servify	Servify	Servify

2	Name of the subsidiary	Information Technology Company *	(Europe) B.V.	(Canada), Inc	(Singapore) Pte. Ltd.
3	The date since when subsidiary was acquired	3rd November, 2020	21st November 2018	10th July 2018	6th December 2018
4	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	April to March **	April to March	April to March	April to March
5	Reporting currency and exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	1 SAR Exchange Rate: 22.23	1 EUR Exchange Rate: 90.10	1 CAD Exchange Rate = 61.55	1SGD Exchange Rate: 61.94
6	Share capital	71,696,502	773,432,758	121,380,397	58,751
7	Reserves and surplus	(74,678,130)	(842,575,768)	(84,426,520)	3,189
8	Total assets	40,010,710	450,972,594	64,119,684	61,940
9	Total Liabilities	42,992,338	520,115,605	27,165,807	-
10	Investments	-	-	-	-
11	Turnover	30,507,758	179,285,237	103,660,301	-
12	Profit / (Loss) before taxation	(13,203,598)	(288,405,901)	5,952,362	-
13	Provision for taxation	-	-	(33,774,568)	-
14	Profit / (Loss) after taxation	(13,203,598)	(288,405,901)	39,726.930	-
15	Proposed dividend	-	-	-	-
16	Extent of shareholding (in percentage)	100%	100%	100%	100%

Notes:

* Saudi Servify Telecom and Information Technology Company is a wholly owned subsidiary of Servify Middle East FZE.

** The reporting period of Saudi Servify Telecom and Information Technology Company, as per local laws of Kingdom of Saudi Arabia is January to December, however, for the purpose of preparing consolidated financial statements and form AOC-I, the management accounts for period April 1, 2023 till March 31, 2024 are considered.

1	Sr. No.	(10)	(11)	(12)	(13)	(14)
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2	Name of the subsidiary	ServiceLee Techsystem Solutions Private Limited	ServiceMart Technologies Private Limited *	Infinity Internet Private Limited	Blackmelon Advance Technology Company Private Limited	Servify Protech, INC. **
3	The date since when subsidiary was acquired	18th April, 2019	N.A.	14th September, 2022	24th May, 2022	4th January, 2023
4	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	April to March	April to March	April to March	April to March	April to March
5	Reporting currency and exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	N.A.	N.A.	N.A.	N.A.	N.A.
6	Share capital	95,500,000	118,920	1,873,809	679,980	-
7	Reserves and surplus	(7,752,492)	3,242,154	(5,838,325)	14,487,263	-
8	Total assets	813,543,004	3,636,391	2,125,743	70,239,899	-
9	Total Liabilities	725,795,497	275,318	6,090,259	55,072,656	-
10	Investments	-	-	-	-	-
11	Turnover	94,133,892	-	3,095,525	113,728,675	-
12	Profit/(Loss) before taxation	4,655,741	(781,465)	170,089	(39,600,434)	-
13	Provision for taxation	1,135,286	-	180,344	-	-
14	Profit/(Loss) after taxation	3,520,455	(781,465)	(10,255)	(39,600,434)	-
15	Proposed dividend	-	-	-	-	-
16	Extent of shareholding (in percentage)	100%	15.91%	100%	96.73%	100%

Notes:

* ServiceMart Technologies Private Limited is a subsidiary by virtue of having control on the composition of the Board of Directors and holding 90.16% stake on a fully diluted basis.

** Servify Protech, INC is a wholly owned subsidiary of Servify (US), INC.

1. Names of subsidiaries which are yet to commence operations

1. Servify (Singapore) Pte. Ltd.
2. Servify Protech, INC.

2. Names of subsidiaries which have been liquidated or sold during the year.

1. Servify Technology Solutions LLC
2. Servify Technology (Shenzhen), Co. Ltd.

Since the Company did not have any associate and joint venture during the financial year ended 31st March, 2024, the disclosure in the format “Part B – Associates and Joint Ventures” under Section 129(3) of the Companies Act, 2013 is not applicable.

For Service Lee Technologies Private Limited

Sreevathsa Prabhakar
 Director
 DIN: 02993375
 Address: A-1204, Siddhivinayak Towers,
 Chikuwadi, Opp. Phoenix Hospital, Borivali (West), Mumbai – 400092, Maharashtra

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Sreekumar Pulakot
 Director
 DIN: 02245611
 Address: Near Telecom Factory D-1,
 Dattaguru Society, Deonar Pada, Rd Deonar, T. F. Deonar S. O., Mumbai – 400088, Maharashtra
 Email: sreekumar.p@servify.in

Date: August 5, 2024
 Place: Mumbai

Annexure II

Information about Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo
 [Pursuant to Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014]

A.	Conservation of energy	
(i)	the steps taken or impact on conservation of energy	NA
(ii)	The steps taken by the company for utilising alternate sources of energy	NA
(iii)	The capital investment on energy conservation equipment	NA

B. Technology absorption		
(i) The efforts made towards technology absorption		NA
(ii) The benefits derived like product improvement, cost reduction, product development or import substitution		NA
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-		
(iii) a) the details of technology imported		
b) the year of import		NA
c) whether the technology has been fully absorbed		
d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof, and		
(iv) The expenditure incurred on Research and Development		NA
C. Foreign exchange earnings and Outgo		
(i) The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows	F.Y. 2023-2024 (in INR)	F.Y. 2022-2023 (in INR)
a. Foreign Exchange Earnings	469,184,828	42,11,68,353
b. Foreign Exchange Outgo	32,267,537	1,43,40,439

For and on behalf of the Board of Directors of
Service Lee Technologies Private Limited

Sreevathsa Prabhakar
Director
DIN: 02993375
Address: A-1204, Siddhivinayak Towers,
Chikwadi, Opp. Phoenix Hospital, Borivali (West), Mumbai – 400092, Maharashtra
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Sreekumar Pulakot
Director
DIN: 02245611
Address: Near Telecom Factory D-1,
Dattaguru Society, Deonar Pada, Rd Deonar, T. F. Deonar S. O., Mumbai – 400088, Maharashtra
Email: sreekumar.p@servify.in

Date: August 5, 2024
Place: Mumbai

Textual information (4)

Description of state of companies affair

b) State of Company's affairs. The Company's revenue from operations during the year grew 14.56% to INR 4,470,299,241/- as compared to INR 3,902,130,784/- in FY 2023-24 primarily driven by sale of device protection plans led by volume growth, new programs going live, addition of new customers and expansion of the distribution network (retail channel partners and enterprise partners). Further, the Company continued its investment in technology platform development and integration of ecosystem partners to continue its market leading position in the business of device life cycle management for the Original Equipment Manufacturers. While the Company's topline grew, the loss before exceptional items & tax reduced significantly by 84.69 % over that of previous year, well on its way to achieve profitability in short duration.

Textual information (5)

Disclosure relating to amounts if any which is proposed to carry to any reserves

c) Addition to Reserves. The Company has added following amount to reserves: a) INR 1,507,719,799/- pursuant to securities premium received by the Company, (b) INR 113,703,670/- pursuant to grant of employee stock options, and reduced INR 1,961,636,015/- pursuant to losses incurred during the current financial year. The balance of reserves and surplus as on 31st March 2024 is positive INR 1,531,173,602/-.

Textual information (6)

Details regarding energy conservation

b) Conservation of energy, technology absorption, foreign exchange earnings and outgo. The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014, is annexed herewith as 'Annexure – II' to this report.

Textual information (7)

Details regarding technology absorption

b) Conservation of energy, technology absorption, foreign exchange earnings and outgo. The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014, is annexed herewith as 'Annexure – II' to this report.

Textual information (8)

Details regarding foreign exchange earnings and outgo

b) Conservation of energy, technology absorption, foreign exchange earnings and outgo. The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014, is annexed herewith as 'Annexure – II' to this report.

Textual information (9)

Disclosures in director's responsibility statement

c) Directors' Responsibility Statements. In accordance with the provisions of Section 134(3)(c) and 134(5) of the Act, your Directors submit the following responsibility statements: i) In the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards had been followed along with proper explanation relating to material departures; ii) The Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2024 and of the loss of the Company for that period; iii) The Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; iv) The Directors had prepared the annual accounts on a going concern basis; and v) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (10)

Details of material changes and commitment occurred during period affecting financial position of company

g) Material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report. There are no other material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of this report.

Textual information (11)

Particulars of loans guarantee investment under section 186 [Text Block]

e) Particulars of Loan(s), Guarantee(s) or Investment(s) made under Section 186 of the Act.

During the year, the Company has given following loans and has made following investments under Section 186 of the Act.

No.	Name of the Entities	Relationship	Nature of Transaction	Amount
	ServiceLee Techsystem Solutions Private Limited *	Subsidiary	Inter corporate loan	INR 2,028,800,000
	Servify (US) INC.	Subsidiary	Investment in Equity	USD 1,500,000
	Servify (Europe) B.V.	Subsidiary	Investment in Equity	EURO 5,840,000
	Servify UK Limited	Subsidiary	Investment in Equity	GBP 1,350,000
	Servify Middle East FZE	Subsidiary	Investment in Equity	AED 13,800,000
	Blackmelon Advance Technology Company Private Limited	Subsidiary	Investment in Equity	INR 125,094,513

*Note – During the year ServiceLee Techsystem Solutions Private Limited has repaid INR 1,837,112,501 and the outstanding loan amount as at March 31, 2024 stood at INR 623,873,136/-

The Company has complied with the Foreign Exchange Management (Non-debt Instruments) Rules, 2019 and amendments thereof with respect to the downstream investments made by the Company during the year. In accordance with the provisions of Foreign Exchange Management (Non-debt Instruments) Rules, 2019, the Company has obtained a report from the statutory auditor. This auditor's report does not contain any qualifications, reservations or adverse remarks or disclaimers made by statutory auditor.

Textual information (12)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

i) Particulars of contracts or arrangements made with Related Parties.

All contracts, arrangements and transactions entered into by the Company with related parties during FY 2023-24 were in the ordinary course of business and on an arm's length basis. During the year, the Company did not enter into any transaction, contract or arrangement with related parties, that could be considered material related party transactions and eligible for reporting under the Act. Accordingly, the disclosure of related party transactions in Form AOC-2 is not applicable. However, disclosure on related party transactions as per Accounting Standard 19 has been provided under Note No.39.

Textual information (13)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

h) Weblink of Annual Return.

The Annual Return as on 31 st March, 2024 shall be placed on the website of the Company and can be accessed at www.servify.com .

Textual information (14)

Disclosure of statement on development and implementation of risk management policy [Text Block]

b) Risk Management Policy.

The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed.

Textual information (15)

Disclosure of financial summary or highlights [Text Block]

1. Financial Results:

a) The financial results of the Company for the year in comparison with the previous year are summarized below.
(in INR)

Particulars	F.Y. 2023-2024	F.Y. 2022-2023
Revenue from operations	4,470,299,241	3,902,130,784
Other income	112,324,860	84,528,541
Total Revenue (A)	4,582,624,102	3,986,659,325
Total Expenses (B)	4,851,744,910	5,927,461,042
Net Profit / (Loss) before exceptional and extraordinary items & tax (A-B)	(269,120,808)	(1,940,801,716)
Exceptional items	1,692,515,207	-
Net Profit / (Loss) before tax	(1,961,636,015)	(1,940,801,716)
Tax Expenses:	-	-
Current Tax	-	-
Deferred Tax	-	-
Net Profit / (Loss) after tax	(1,961,636,015)	(1,940,801,716)

Textual information (16)

Disclosure of change in nature of business [Text Block]

c) Change in the nature of business.

The management of the Company continued with its core business activities. There is no change in the nature of business of the Company.

Textual information (17)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

2. Board of Directors.

a) Composition.

The Board consists of the following 4 (four) Directors as on the date of this Report:

Sr. No.	Name of Director	Designation
1	Mr. Sreevathsa Prabhakar	Director
2	Mr. Sreekumar Pulakot	Director
3	Mr. Anand Prasanna Ramchandran	Nominee Director
4	Mr. Karthik Reddy Bezawada	Nominee Director

During the year, there was no change in the composition of the Board of Directors of the Company.

Textual information (18)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

6. Subsidiary, Joint Venture and Associate Company:

Servify Technology Solutions LLC, a wholly owned subsidiary of the Company in Russia, is liquidated with effect from 02 nd February, 2024.

Servify Technology (Shenzhen), Co. Ltd. a wholly owned subsidiary of the Company in China, is liquidated with effect from 07 th September, 2023.

Subsequent to the end of financial year, a Share Purchase Agreement (“ SPA ”) was entered into between Mr. Ankit Chowdhary, Mr. Prateek Vinod Kumar, Mr. Vijay Sharma (hereinafter referred to as the “ Servicemart Shareholders ”), Servicemart Technologies Private Limited (hereinafter referred to as the “ Servicemart ”) and the Company on April 12, 2024, pursuant to which 10,000 equity shares of Servicemart of face value of INR 10 each at a consideration price of INR 38.37 each aggregating to consideration amount of INR 3,83,700 were acquired by the Company from the Servicemart Shareholders on April 30, 2024, and subsequent to the said transfer, Servicemart became 100% wholly owned subsidiary of the Company.

As at 31 st March, 2024, the Company has 14 (fourteen) subsidiaries. The Company does not have any associate company or joint venture.

Pursuant to Section 129(3) of the Act read with Rule 5 of the Companies (Accounts) Rules, 2014, a statement containing salient features of the financial statement of the subsidiaries is appended as ‘ Annexure I ’ of this Report.

Textual information (19)

Details relating to deposits covered under chapter v of companies act [Text Block]

d) Deposits.

During the year, the Company did not have any opening or closing balances with regards to Deposits and had neither accepted nor renewed any ‘Public Deposit’ within the meaning of Section 73 of the Act read with the Companies (Acceptance of Deposit) Rules, 2014 and as such, no amount of principal or interest was outstanding as on 31 st March, 2024.

Textual information (20)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

d) Deposits.

During the year, the Company did not have any opening or closing balances with regards to Deposits and had neither accepted nor renewed any 'Public Deposit' within the meaning of Section 73 of the Act read with the Companies (Acceptance of Deposit) Rules, 2014 and as such, no amount of principal or interest was outstanding as on 31 st March, 2024.

Textual information (21)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

e) Significant and material orders passed by the Regulators or Courts or Tribunals.

During the year, there was no significant / material order passed by any regulator, court or tribunal on the Company impacting the going concern status and the Company's operations in future.

Textual information (22)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

4. Internal Financial Controls .

a) Internal Financial Controls and their adequacy.

The Company has deployed mechanism to ensure adequacy of applicable Internal Financial Controls with reference to the Financial Statements. The management periodically reviews the financial performance of your Company against the approved plans and takes necessary actions, wherever necessary.

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	SREEVATHSA	SREEKUMAR
Middle name of director		PRABHAKARAN
Last name of director	PRABHAKAR	PULAKOT
Designation of director	Director	Director
Director identification number of director	02993375	02245611
Date of signing of financial statements by director	05/08/2024	05/08/2024

[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (23) [See below]	
Disclosure in auditors report relating to inventories	Textual information (24) [See below]	
Disclosure in auditors report relating to loans	Refer disclosure of Auditors Report (Text Block)	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (25) [See below]	
Disclosure in auditors report relating to deposits accepted		(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.
Disclosure in auditors report relating to maintenance of cost records		Textual information (26) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Refer disclosure of Auditors Report (Text Block)	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (27) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period		Textual information (28) [See below]
Disclosure in auditors report relating to managerial remuneration	Refer disclosure of Auditors Report (Text Block)	
Disclosure in auditors report relating to Nidhi Company		(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (29) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (30) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (31) [See below]

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.
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Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	B S R & Co. LLP
Name of auditor signing report	GLENN GERARD D'SOUZA
Firms registration number of audit firm	101248W/W-100022
Membership number of auditor	112554
Address of auditors	14th Floor, Central B Wing and North C Wing Nesco IT Park 4, Nesco Center Western Express Highway Goregaon(East) Mumbai-400603
Permanent account number of auditor or auditor's firm	AAPFA3421J
SRN of form ADT-1	F99014359
Date of signing audit report by auditors	05/08/2024
Date of signing of balance sheet by auditors	05/08/2024

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (32) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	Refer Disclosure in Auditors Report Explanatory

Textual information (23)**Disclosure in auditors report relating to fixed assets**

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. (B) The Company has maintained proper records showing full particulars of intangible assets.

Textual information (24)

Disclosure in auditors report relating to inventories

(ii) (a) The inventory, has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks or financial institutions are in agreement with the books of account of the Company.

Textual information (25)

Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013

(iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 and 186 of the Companies Act, 2013 ("the Act"). In respect of the investments made by the Company, in our opinion the provisions of Section 186 of the Act have been complied with.

Textual information (26)

Disclosure in auditors report relating to maintenance of cost records

(vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the services provided by it. Accordingly, clause 3(vi) of the Order is not applicable.

Textual information (27)

Disclosure in auditors report relating to default in repayment of financial dues

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowing or in the payment of interest thereon to any lender.

Textual information (28)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the course of the audit. (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government. (c) Establishment of vigil mechanism is not mandated by the Company. However, the Company has voluntarily established a vigil mechanism and as per the information shared with us by the Company while determining the nature, timing and extent of our audit procedures, no whistle blower complaints were received during the year.

Textual information (29)

Disclosure in auditors report relating to transactions with related parties

(xiii) The Company is a private limited company and accordingly the requirements as stipulated by the provisions of Section 177 of the Act are not applicable to the Company. In our opinion and according to the information and explanations given to us and on the basis of our examination of records of the Company, transactions with the related parties are in compliance with Section 188 of the Act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

Textual information (30)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any private placement or fully or partly convertible debentures during the year. In our opinion, in respect of preferential allotment of equity shares and compulsorily convertible preference shares under private placement made during the year, the Company has duly complied with the requirements of Section 42 and Section 62 of the Act. The proceeds from issue of equity and compulsorily convertible preference shares have been used for the purposes for which the funds were raised.

Textual information (31)

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

Textual information (32)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of Service Lee Technologies Private Limited
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Service Lee Technologies Private Limited (the "Company") which comprise the standalone balance sheet as at 31 March 2024, and the standalone statement of profit and loss (including other comprehensive income), standalone statement of changes in equity and standalone statement of cash flows for the year then ended, and notes to the standalone financial statements, including material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2024, and its loss and other comprehensive loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

Management's and Board of Directors' Responsibilities for the Standalone Financial Statements.

The Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit/ loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act. 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 judgements 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 competence of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the Management and 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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements.

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 statements.

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 statements, 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 Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of standalone financial statements 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 statements 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 standalone financial statements, including the disclosures, and whether the standalone financial statements 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.

Report on Other Legal and Regulatory Requirements.

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. 2A. As required by Section 143(3) of the Act, we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books for the purpose of our audit, except for the matters stated in the paragraph 2(B)(f) below on reporting under Rule 11 (g) of the Companies (Audit and Auditors) Rules, 2014. Further, we are unable to comment on whether complete daily back ups were taken since logs evidencing successful daily backups are not maintained for all accounting softwares used (which forms part of the 'books of account and other relevant books and papers in electronic mode').
- c. The standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the standalone statement of cash flows dealt with by this Report are in agreement with the books of account.
- d. In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act.
- e. On the basis of the written representations received from the directors as on 01 April 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- f. the modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2(A)(b) above on reporting under Section 143(3)(b) and paragraph 2B(f) below on reporting under Rule 11 (g) of the Companies (Audit and Auditors) Rules, 2014.
- g. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

B. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- a. The Company has disclosed the impact of pending litigations as at 31 March 2024 on its financial position in its standalone financial statements - Refer Note 41 to the standalone financial statements.
- b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- d. (i) The management has represented that, to the best of their knowledge and belief, as disclosed in the Note 50 to the standalone financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) The management has represented that, to the best of their knowledge and belief, as disclosed in the Note 50 to the standalone financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities

identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(iii) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11 (e), as provided under (i) and (ii) above, contain any material misstatement.

e. The Company has neither declared nor paid any dividend during the year.

f. Based on our examination which included test checks, the software used for maintaining its books of accounts relating to employee records, the feature for recording audit trail (edit log) facility was not enabled. Further, in case of an accounting software used for maintaining general ledger, the feature for recording audit trail (edit log) facility was not enabled at the database level to log any direct data changes and in the absence of edit logs pertaining to the audit trail feature at the application level, we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the respective softwares or whether there were any instances of the audit trail feature being tampered with.

C. With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the Company is not a public company. Accordingly, the provisions of Section 197 of the Act are not applicable to the Company. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

For B S R & Co. LLP
Chartered Accountants
Firm's Registration No.:101248W/W-100022

Glenn D'Souza
Partner
Membership No.: 112554
ICAI UDIN: 24112554BKGFON8813

Place: Mumbai
Date: 05 August 2024

Annexure A to the Independent Auditor's Report on the Standalone Financial Statements of Service Lee Technologies Private Limited for the year ended 31 March 2024

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No discrepancy was noticed on such verification.

(c) The Company does not have any immovable property (other than immovable properties where the Company is the lessee and the leases agreements are duly executed in favour of the lessee). Accordingly, clause 3(i)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) The inventory, has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks or financial institutions are in agreement with the books of account of the Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has made investments during the year. The Company has also provided guarantee and granted loans, secured or unsecured to companies and other parties in respect of which the requisite information is as below. The Company has not provided any security and advances in the nature of loans, secured or unsecured to limited liability partnership or other parties during the year.

(a) Based on the audit procedures carried on by us and as per the information and explanations given to us the Company has granted loans stood guarantee as below:

Particulars	Guarantees	Loans
Aggregate amount during the year		
Subsidiaries*		
Blackmelon Advance Technology Company Pvt. Ltd	-	493
Service Lee Techsystem Solutions Pvt. Ltd.	-	20,288
Others	218	52
Balance outstanding as at balance sheet date		
Subsidiaries*		
Blackmelon Advance Technology Company Pvt. Ltd	-	-
Service Lee Techsystem Solutions Pvt. Ltd.	-	6,239
Others**	333	47

* As per the Companies Act, 2013

** Includes employee loans and guarantees given to vendors

(b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the investments made, guarantees provided, security given during the year and the terms and conditions of the grant of loans and advances in the nature of loans and guarantees provided during the year are, prima facie, not prejudicial to the interest of the Company.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, in our opinion the repayment of principal payment and interest has been stipulated and the repayments or receipts have been regular except for the loan of Rs. 20,288 lakhs given to Service Lee Techsystem which is repayable on demand. As informed to us, the Company has not demanded repayment of the loan during the year. Thus, there has been no default on the part of the party to whom the money has been lent. The payment of interest has been regular.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given. Further, the Company has not given any advances in the nature of loans to any party during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan or advance in the nature of loan granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to same parties.

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion the Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment except for the following loans:

Particulars	Related Parties
Aggregate of loans/advances in nature of Loan	
Repayable on demand (A)	20,288
Agreement does not specify any terms or period of Repayment (B).	-
Total (A)+(B)	20,288
Percentage of loans/advances in nature of loan to the total loans	100%

(iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company

has not given any loans, or provided any guarantee or security as specified under Section 185 and 186 of the Companies Act, 2013 ("the, Act"). In respect of the investments made by the Company, in our opinion the provisions of Section 186 of the Act have been complied with.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.

(vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the services provided by it. Accordingly, clause 3(vi) of the Order is not applicable.

(vii) (a) The Company does not have liability in respect of Service tax, Duty of excise, Sales tax and Value added tax during the year since effective 1 July 2017, these statutory dues has been subsumed into GST.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues have generally been regularly deposited with the appropriate authorities, though there have been slight delays in a few cases of profession tax.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues were in arrears as at 31 March 2024 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, statutory dues

relating to Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues which have not been deposited on account of any dispute are as follows:

Name of the statute	Nature of the due	Amount in dispute (Rs. in lakhs)	Amount paid under dispute (Rs. in lakhs)	Period to which the amount relates	Forum where dispute is pending
Income Tax Act, 1961	Income tax	375.93	*	AY 2017-18	Commissioner of Income Tax - Appeals
Income Tax Act, 1961	Income tax	1,091.96	*	AY 2018-19	Commissioner of Income Tax – Appeals
Income Tax Act, 1961	Input tax credit	58.35	*	FY 2017-18	Commissioner of Income Tax – Appeals

*No cash outflow except the negative outcome, if any, will impact the carry forward losses.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowing or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly clause 3(ix)(c) of the order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the standalone financial statements, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Act.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries (as defined under the Act).

(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any private placement or fully or partly convertible debentures during the year. In our opinion, in respect of preferential allotment of equity shares and compulsorily convertible preference shares under private placement made during the year, the Company has duly complied with the requirements of Section 42 and Section 62 of the Act. The proceeds from issue of equity and compulsorily convertible preference shares have been used for the purposes for which the funds were raised.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) Establishment of vigil mechanism is not mandated by the Company. However, the Company has voluntarily established a vigil mechanism and as per the information shared with us by the Company while determining the nature, timing and extent of our audit procedures, no whistle blower complaints were received during the year.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) The Company is a private limited company and accordingly the requirements as stipulated by the provisions of Section 177 of the Act are

not applicable to the Company. In our opinion and according to the information and explanations given to us and on the basis of our examination of records of the Company, transactions with the related parties are in compliance with Section 188 of the Act where applicable and details of such transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

(xiv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii) The Company has not incurred cash losses in the current financial year but has incurred cash losses of Rs 12,189 lakhs in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The requirements as stipulated by the provisions of Section 135 are not applicable to the Company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For B S R & Co. LLP
Chartered Accountants
Firm's Registration No.:101248W/W-100022

Glenn D'Souza
Partner
Membership No.: 112554
ICAI UDIN: 24112554BKGFON8813

Place: Mumbai
Date: 05 August 2024

Annexure B to the Independent Auditor's Report on the standalone financial statements of Service Lee Technologies Private Limited for the year ended 31 March 2024

Report on the internal financial controls with reference to the aforesaid standalone financial statements under Clause (i) of Sub-section 3 of

Section 143 of the Act

(Referred to in paragraph 2(A)(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

We have audited the internal financial controls with reference to financial statements of Service Lee Technologies Private Limited ("the Company") as of 31 March 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2024, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "Guidance Note").

Management's and Board of Directors' Responsibilities for Internal Financial Controls

The Company's Management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statements.

Meaning of Internal Financial Controls with Reference to Financial Statements.

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements.

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For B S R & Co. LLP
Chartered Accountants
Firm's Registration No.:101248W/W-100022

Glenn D'Souza
Partner

Membership No.: 112554
ICAI UDIN: 24112554BKGFON8813

Place: Mumbai
Date: 05 August 2024

[700700] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[110000] Balance sheet

Unless otherwise specified, all monetary values are in Lakhs of INR

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	799.44	482.63	726.64
Capital work-in-progress	0	0.46	
Other intangible assets	1,375.11	1,879.55	2,299.91
Intangible assets under development	3,621.51	2,136.47	
Non-current financial assets [Abstract]			
Non-current investments	7,598.44	12,169.15	
Loans, non-current	6,282.13	4,243.22	
Other non-current financial assets	982.24	886.81	
Total non-current financial assets	14,862.81	17,299.18	
Other non-current assets	3,454.24	1,908.17	
Total non-current assets	24,113.11	23,706.46	
Current assets [Abstract]			
Inventories	301.85	5.73	
Current financial assets [Abstract]			
Current investments	4,305.52	2,303.87	
Trade receivables, current	6,486.6	6,534.2	
Cash and cash equivalents	489.74	192.18	
Bank balance other than cash and cash equivalents	117.66	298.29	
Loans, current	4.05	23.11	
Other current financial assets	3,093.12	2,834.92	
Total current financial assets	14,496.69	12,186.57	
Other current assets	14,152.75	13,727.57	
Total current assets	28,951.29	25,919.87	
Total assets	53,064.4	49,626.33	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	56.37441	55.86119	54.90991
Other equity	15,484.27	18,922.83	
Total equity attributable to owners of parent	15,540.64	18,978.69	
Non controlling interest	0	0	
Total equity	15,540.64	18,978.69	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	3,053.99	1,493.66	
Other non-current financial liabilities	416.39	125.05	
Total non-current financial liabilities	3,470.38	1,618.71	
Provisions, non-current	785.8	545.61	
Other non-current liabilities	3,883.23	1,912.97	
Total non-current liabilities	8,139.41	4,077.29	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	6,033.33	1,860.16	
Trade payables, current	5,885.79	4,570.69	
Other current financial liabilities	1,516.52	802.4	
Total current financial liabilities	13,435.64	7,233.25	
Other current liabilities	15,711.92	16,061.35	
Provisions, current	236.79	3,275.75	
Total current liabilities	29,384.35	26,570.35	
Total liabilities	37,523.76	30,647.64	
Total equity and liabilities	53,064.4	49,626.33	

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -350.7	[INR/shares] -352.55	[INR/shares] -350.7	[INR/shares] -352.55
Total basic earnings (loss) per share	[INR/shares] -350.7	[INR/shares] -352.55	[INR/shares] -350.7	[INR/shares] -352.55
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -350.7	[INR/shares] -352.55	[INR/shares] -350.7	[INR/shares] -352.55
Total diluted earnings (loss) per share	[INR/shares] -350.7	[INR/shares] -352.55	[INR/shares] -350.7	[INR/shares] -352.55

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	44,702.99	39,021.32
Other income	1,123.24	845.3
Total income	45,826.23	39,866.62
Expenses [Abstract]		
Cost of materials consumed	25,647.75	36,346.11
Purchases of stock-in-trade	8,245.5	4,967.53
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-296.12	24.12
Employee benefit expense	8,660.48	9,262.37
Finance costs	882.91	288.7
Depreciation, depletion and amortisation expense	2,028.81	2,503.55
Other expenses	3,348.15	5,882.23
Total expenses	48,517.48	59,274.61
Profit before exceptional items and tax	-2,691.25	-19,407.99
Exceptional items before tax	-16,925.15	0
Total profit before tax	-19,616.4	-19,407.99
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-19,616.4	-19,407.99
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-19,616.4	-19,407.99
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-41.4	83.24
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	-41.4	83.24
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0

Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	-41.4	83.24
Total comprehensive income	-19,657.8	-19,324.75
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	-41.4	83.24
Total comprehensive income	-19,657.8	-19,324.75
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -350.7	[INR/shares] -352.55
Total basic earnings (loss) per share	[INR/shares] -350.7	[INR/shares] -352.55
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -350.7	[INR/shares] -352.55
Total diluted earnings (loss) per share	[INR/shares] -350.7	[INR/shares] -352.55

[400200] Statement of changes in equity

Statement of changes in equity [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-19,616.4	-19,407.99		-19,616.4
Changes in comprehensive income components	-41.4	83.24		-41.4
Total comprehensive income	-19,657.8	-19,324.75		-19,657.8
Other changes in equity [Abstract]				
Other additions to reserves	16,739.42	3,43,400.39		16,739.42
Deductions to reserves [Abstract]				
Other deductions to reserves	520.18	545.58		520.18
Total deductions to reserves	520.18	545.58		520.18
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	16,219.24	3,42,854.81		16,219.24
Total increase (decrease) in equity	-3,438.56	3,23,530.06		-3,438.56
Other equity at end of period	15,484.27	18,922.83	-3,04,607.23	15,484.27

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Share application money pending allotment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-19,407.99		0	0
Changes in comprehensive income components	83.24			
Total comprehensive income	-19,324.75			
Other changes in equity [Abstract]				
Other additions to reserves	3,43,400.39			
Deductions to reserves [Abstract]				
Other deductions to reserves	545.58		0	25.14
Total deductions to reserves	545.58		0	25.14
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	3,42,854.81		0	-25.14
Total increase (decrease) in equity	3,23,530.06		0	-25.14
Other equity at end of period	18,922.83	-3,04,607.23	0	0

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Share application money pending allotment [Member]	Equity component of financial instrument [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		5	(A) 167.53	
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		5	167.53	
Total increase (decrease) in equity		5	167.53	
Other equity at end of period	25.14	172.53	167.53	0

(A) Instruments entirely equity in nature

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Reserves [Member]			Securities premium reserve [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-19,616.4	-19,407.99		0
Changes in comprehensive income components	-41.4	83.24		
Total comprehensive income	-19,657.8	-19,324.75		
Other changes in equity [Abstract]				
Other additions to reserves	16,734.42	3,43,232.86		(A) 15,077.19
Deductions to reserves [Abstract]				
Other deductions to reserves	520.18	520.44		
Total deductions to reserves	520.18	520.44		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	16,214.24	3,42,712.42		15,077.19
Total increase (decrease) in equity	-3,443.56	3,23,387.67		15,077.19
Other equity at end of period	15,311.74	18,755.3	-3,04,632.37	3,57,200.32

(A)

CCPS issued during the year	14,557.01
Transfer on account of exercise of stock option	520.18

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Securities premium reserve [Member]		Share options outstanding account [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	(A) 3,40,379.3		(B) 1,657.23	(C) 2,853.56
Deductions to reserves [Abstract]				
Other deductions to reserves			(D) 520.18	(E) 520.44
Total deductions to reserves	0		520.18	520.44
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	3,40,379.3		1,137.05	2,333.12
Total increase (decrease) in equity	3,40,379.3		1,137.05	2,333.12
Other equity at end of period	3,42,123.13	1,743.83	6,759.86	5,622.81

(A)

Add : Preference share at fair value through profit and loss	3,23,632.68
CCPS issued during the year	16,226.17
Transfer on account of exercise of stock option	520.44

(B) ESOP compensation cost

(C) ESOP compensation cost

(D) Transfer on account of exercise of stock option

(E) Transfer on account of exercise of stock option

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Share options outstanding account [Member]	Retained earnings [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-19,616.4	-19,407.99	
Changes in comprehensive income components		-41.4	83.24	
Total comprehensive income		-19,657.8	-19,324.75	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-19,657.8	-19,324.75	
Other equity at end of period	3,289.69	-3,48,648.44	-3,28,990.64	-3,09,665.89

Statement of changes in equity [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Remeasurements of defined benefit plans [Member]			Other retained earning [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		-19,616.4
Changes in comprehensive income components	-41.4	83.24		
Total comprehensive income	-41.4	83.24		-19,616.4
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-41.4	83.24		-19,616.4
Other equity at end of period	-2.05	39.35	-43.89	-3,48,646.39

Statement of changes in equity [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	-19,407.99	
Total comprehensive income	-19,407.99	
Other changes in equity [Abstract]		
Deductions to reserves [Abstract]		
Total deductions to reserves	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Total appropriations for dividend, dividend tax and retained earnings	0	
Total other changes in equity	0	
Total increase (decrease) in equity	-19,407.99	
Other equity at end of period	-3,29,029.99	-3,09,622

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-19,616.4	-19,407.99	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	882.91	288.7	
Adjustments for decrease (increase) in inventories	-296.11	24.12	
Adjustments for decrease (increase) in trade receivables, current	-85.64	-838.39	
Adjustments for decrease (increase) in other current assets	-1,494.62	-2,322.07	
Adjustments for other financial assets, current	-69.24	-1,282.64	
Adjustments for increase (decrease) in trade payables, current	1,315.1	-338.09	
Adjustments for increase (decrease) in other current liabilities	614.64	151.93	
Adjustments for increase (decrease) in other non-current liabilities	1,006.19	2,305.84	
Adjustments for depreciation and amortisation expense	2,028.81	2,503.55	
Adjustments for provisions, current	-2,840.17	2,337.91	
Adjustments for other financial liabilities, current	711.33	-421.2	
Adjustments for interest income	838.24	691.79	
Adjustments for share-based payments	1,728.57	2,104.59	
Other adjustments to reconcile profit (loss)	(A) 16,852.82	(B) 1,860.85	
Total adjustments for reconcile profit (loss)	19,516.35	5,683.31	
Net cash flows from (used in) operations	-100.05	-13,724.68	
Income taxes paid (refund)	476.63	123.41	
Net cash flows from (used in) operating activities	-576.68	-13,848.09	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	-5.71	0.68	
Purchase of property, plant and equipment	16.26	116.83	
Purchase of intangible assets	2,698.92	2,858.01	
Cash advances and loans made to other parties	(C) 20,781	(D) 13,231.1	
Cash receipts from repayment of advances and loans made to other parties	(E) 18,763.83	(F) 13,358.71	
Interest received	(G) 823.54	(H) 680.71	
Other inflows (outflows) of cash	(I) -14,350.88	(J) -4,966.67	
Net cash flows from (used in) investing activities	-18,265.4	-7,132.51	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0.51	0.95	
Proceeds from issuing other equity instruments	14,562.02	15,569.84	
Proceeds from issuing debentures notes bonds etc	7,852.01	2,964	
Proceeds from borrowings	(K) 910	(L) 800	
Repayments of borrowings	(M) 3,094.62	(N) 1,816.76	
Payments of lease liabilities	(O) 314.13	(P) 238.13	
Interest paid	(Q) 773.98	(R) 126.22	
Other inflows (outflows) of cash	(S) -2.17	(T) -26.31	
Net cash flows from (used in) financing activities	19,139.64	17,127.37	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	297.56	-3,853.23	
Net increase (decrease) in cash and cash equivalents	297.56	-3,853.23	
Cash and cash equivalents cash flow statement at end of period	489.74	192.18	4,045.41

Footnotes

(A)

Gain on sale of property, plant and equipment	(5.41)
Sundry balance written off	21.80
Net gain on sale of current investments	(127.82)
Gain on Lease modification	(0.98)
Impairment in value of investment	16,925.15
Provision for doubtful debts	40.08

(B)

Gain on sale of property, plant and equipment	(0.39)
Sundry balance written off	18.01
Net gain on sale of current investments	(55.41)
Gain on Lease modification	-
Impairment in value of investment	1,827.36
Provision for doubtful debts	71.28

(C) Loan given to subsidiary

(D) Loan given to subsidiary

(E) Loan repaid by subsidiary

(F) Loan repaid by subsidiary

(G)

Interest received on fixed deposits	17.52
Interest received on Loan	806.02

(H)

Interest received on fixed deposits	12.15
Interest received on Loan	668.56

(I)

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Fixed deposits placed during the year	(122.61)
Fixed deposits matured during the year	-
Purchase of current investments	(24,748.76)
Proceeds from sale of current investment	22,874.93
Purchase of non-current investments	(12,354.44)

(J)

Fixed deposits placed during the year	(5.00)
Fixed deposits matured during the year	421.71
Purchase of current investments	(14,600.00)
Proceeds from sale of current investment	12,351.54
Purchase of non-current investments	(3,134.92)

(K) Proceeds from loan from director

(L) Proceeds from loan from director

(M) Repayment of loan from director

(N) Repayment of loan from director

(O)

Principal payment of lease liabilities	(273.48)
Interest payment on lease liabilities	(40.65)

(P)

Principal payment of lease liabilities	(206.95)
Interest payment on lease liabilities	(31.18)

(Q) Interest payment on debenture

(R) Interest payment on debenture

(S) Other finance costs

(T) Other finance costs

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024
Disclosure of significant accounting policies [TextBlock]	Textual information (33) [See below]

Textual information (33)

Disclosure of significant accounting policies [Text Block]

1 Company background

Service Lee Technologies Private Limited ('the Company') was incorporated on 13 June 2015. The Company is integrated with leading OEMs and channel partners and does end-to-end program management of their Device protection plans and Trade-in businesses through its Digital Platform. The Company provides white-labelled Protection and Trade-in solutions on products through mobile applications and web portals that become the standard operating platform in the OEMs' ecosystem (be it channel partners, repair service providers, logistics providers, parts suppliers, call centres, etc.) along with detailed analytics to provide real-time view of the performance in a transparent manner.

2 Summary of material accounting policies

2.1 Statement of Compliance

These standalone financial statements ('financial statements') have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards), Rules 2015, and other relevant provisions of the Act, as amended from time to time.

The Company's Standalone financial statements were authorised for issue by its Board of Directors on at its meeting held on 5 August 2024.

2.2 Basis of preparation

These standalone financial statements are presented in Indian Rupees which is the functional currency of the Company.

These standalone financial statements have been prepared on historical cost basis, except for certain financial instruments and defined benefit plans which are measured at fair value or amortised cost at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Based on the nature of the services and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current or non-current classification of assets and liabilities.

The standalone financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all periods presented in the standalone financial statements.

The net worth of the Company as on 31 March 2024 is Rs. 1,5540.65 lakhs, however, its current liabilities exceeds its current assets by Rs. 433.07 lakhs. The Company has during the current year incurred a net loss of Rs. 19,657.76 lakhs (before exceptional items a net loss of Rs. 2,691.21 lakhs).

The Board of Directors at the board meeting held on December 5, 2023, approved raising of funds by issue of Series D3 Unlisted, Secured, Redeemable, Non-Convertible Debentures ("Series D3 NCDs") and Series D4 Unlisted, Secured, Redeemable, Non-Convertible Debentures ("Series D4 NCDs") through preferential allotment on private placement basis aggregating to INR 11,000 lakhs in tranches. The Shareholders of the Company at the Extra Ordinary General Meeting held on December 13, 2023 approved issuance and allotment of first tranche of Series D3 NCDs and Series D4 NCDs aggregating to INR 6,000 lakhs/- and the allotment was completed on December 18, 2023. To meet additional funding requirements, the Company intends to raise additional funds from the remaining approved amount of INR 5,000 lakhs/- by issuing second tranche of Series D3 NCDs and Series D4 NCDs and also seek additional funding from the existing and/or new investors. Due to this, the Company's capital base and liquidity position remains strong. Based on business projections and capital infusion received, management believes that the Company will be able to continue its operations and meet its obligations as they fall due. Accordingly, these standalone financial statements have been prepared on a going concern basis and do not include any adjustments relating to the recoverability and classification of recorded assets or to amounts and classification of liabilities that may be necessary, if the Company is unable to continue as a going concern.

2.3 Use of assumptions, estimates and judgements

The preparation of the standalone financial statements in conformity with Ind AS requires the management to make estimates, judgments and assumptions that affect the reported amount of assets, liabilities, and disclosure of contingent liabilities on the date of the standalone financial statements, and the reported amounts of income and expenses during the reported period. Estimates and underlying assumptions are reviewed on an ongoing basis. Actual results could differ from those estimates. Appropriate changes to the accounting estimates are recognised prospectively.

Key Judgements and estimation uncertainties

Information about key judgements and estimation uncertainties that have a significant risk of resulting in material adjustment in the amounts recognised in the financial statements is included in the following notes:

Note 2.4 - Useful life of property, plant and equipment and intangible assets

Note 2.7 - Impairment of financial assets

Note 2.8 - Discount rate and lease term used for leases falling under Ind AS 116

Note 2.9 - Measurement of defined benefit obligations and compensated absences: key actuarial assumptions.

Note 2.11 - Recognition of deferred tax assets: availability of future taxable profit against which tax losses carried forward can be used

Note 2.14 - Recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources

2 Summary of material accounting policies

2.4 Property, plant and equipment and intangibles

Property, plant and equipment are initially recorded at cost. Cost comprises the purchase price including import duty and non-refundable taxes and any directly attributable cost of bringing the property, plant and equipment to its working condition for its intended use. Following initial recognition, property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any.

Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and the same is recognized in the standalone statement of profit and loss when the asset is de-recognized.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably.

The cost of property, plant and equipment at 1 April 2021, the Company's date of transition to Ind AS, was determined with reference to its carrying value recognised as per the previous GAAP (deemed cost), as at the date of transition to Ind AS.

Intangible assets

Intangible assets purchased are measured at cost as at the date of acquisition less accumulated amortisation and accumulated impairment, if any.

The Company has incurred costs on internally developed software projects for own use. The costs, which are directly attributable to such software projects, have been capitalized and classified as internally developed intangible assets under the category of "Intangible assets" for projects completed as at balance sheet date. Management has estimated the useful life of software as five years. Expenditure is capitalised as part of the cost of the resulting intangible asset only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable, and the Company intends to and has sufficient resources to complete development and to use or sell the asset. Otherwise, it is recognised in the Statement of profit and loss as incurred. Subsequent to initial recognition, the asset is measured at cost less accumulated amortisation and any accumulated impairment losses. The projects which were not completed as at balance sheet date have been classified as "Intangible asset under development" in the balance sheet. Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

The cost of intangible assets at 1 April 2021, the Company's date of transition to Ind AS, was determined with reference to its carrying value recognised as per the previous GAAP (deemed cost), as at the date of transition to Ind AS.

Depreciation and amortisation

Pursuant to the Act being effective from 1 April 2014, the depreciation on tangible fixed assets is provided as per the useful life prescribed under Part C of Schedule II to the Act.

Based on the internal assessment and taking into account the nature of asset, the estimated usage of the asset and the operating conditions of the

asset, the management believes that its estimates of useful lives as given below best represent the period over which management expects to use these assets. Depreciation is provided on written down value basis over the estimated useful lives of the assets. The useful lives are as below: -

	Estimated useful life
Property, plant and equipment	
Computers and peripherals	3 Years
Furniture and fixture	10 Years
Office equipment	5 Years
Intangible assets	
Computer software	5 Years
Patents	5 Years
Technology Platform Development (Internally generated)	5 Years

Depreciation/Amortisation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

Impairment

Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the cash generating unit (CGU) (or the asset). If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the Statement of profit and loss.

2.5 Revenue recognition

Revenue from services

The Company accounts for Revenues from Contracts with Customers in accordance with 'Ind AS 115' which sets forth a single comprehensive model for recognizing and reporting revenues.

Revenue from providing services is recognized on accrual basis upon completion of the related services provided the consideration is reliably determinable and no significant uncertainty exists regarding the collection of the consideration and is billable in accordance with the specific terms of the arrangement / acceptance of work. Revenue from sale of Device protection plans is recognised on a straight line basis over the period of the plan.

Revenue towards satisfaction of performance is measured at the amount of transaction price (net of variable consideration, if any) allocated to that performance obligation. The transaction price of goods sold and services rendered is net of variable consideration on account of discounts and schemes offered by the Company as part of contract.

Revenue from platform license is recognised on contractual terms as per the agreement.

Warranty distribution is an arrangement wherein the Company arranges to provide warranty services to the customer. As the manufacturer provides the service to the customer and the Company does not have any service fulfillment obligation, which lies solely with the manufacturer, and its performance obligation is only to arrange to provide the warranty distribution service, under Ind AS revenue is recognised after deducting the amount payable to the manufacturer.

Revenue from sale of goods is recognised at the time of transfer of significant risks and rewards of ownership to the buyer.

All revenues are recognised only when collectability of the resulting receivable is reasonably assured, and are reported net of discounts and associated indirect taxes. The invoices are payable within contractually agreed period if any.

Royalty and support service income is recognised based on transaction price which is at arm's length.

2.6 Financial instruments

Initial recognition

The Company recognizes financial assets and liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognised at fair value on initial recognition, except for trade receivables which do not contain a significant financing component are initially measured at the transaction price.

Classification and subsequent measurement

Non-derivative financial instruments

(i) Financial assets carried at amortised cost

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(ii) Financial assets at fair value through profit or loss

A financial asset which is not classified in the above categories is subsequently fair valued through the Statement of profit and loss. Further, financial assets that are equity instruments are classified as fair value through profit and loss except as stated in note 2.7 (b) below .

(iii) Financial liabilities

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

Determination of fair value

The fair value of a financial instrument on initial recognition is normally the transaction price (fair value of the consideration given or received). Subsequent to initial recognition, the Company determines the fair value of financial instruments that are quoted in active markets using the quoted bid prices (financial assets held) or quoted ask prices (financial liabilities held) and using valuation techniques for other instruments.

Measurement of fair values:

Some of the Company's accounting policies and disclosures require the measurement of fair values, for both financial and nonfinancial assets and liabilities.

Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1 — Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 — Inputs are other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 — Inputs are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Derecognition of financial instrument

The Company derecognizes a financial asset when-

it transfers the rights to receive the contractual cash flows in a transaction in which either:

- substantially all of the risks and rewards of ownership of the financial asset are transferred; or
- the Company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

The Company also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

2.7 Financial assets

(a) Expected credit loss ('ECL')

Expected credit loss ('ECL') is recognised for the financial assets which are not fair valued through Profit or Loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, ECL are measured at an amount equal to the twelve month expected credit losses for all originated or acquired financial assets provided as on the reporting date the credit risk of the financial asset has not increased significantly since its initial recognition. However ECL are measured at an amount equal to the life time expected credit losses if as on the reporting date the credit risk on the financial asset has increased significantly since its initial recognition.

(b) Investment in subsidiaries

Investments in subsidiaries are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount.

Financial assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the assets carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an assets fair value less costs of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU.

2.8 Leases

The Company leasees assets primarily for office space.

Company as a lessee

At the date of commencement of the lease, the Company recognises a right-of-use asset representing its right to use the underlying asset for the lease term and a corresponding lease liability for all lease payments over the period of lease. The Company has elected to separate non-lease components from lease components, and accounts for each lease component and any associated non-lease components separately.

The Company's leases may include the option to extend or terminate before the end of the contractual term and are often non-cancellable or cancellable only by the payment of penalties. The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In performing this assessment the Company considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The lease term in future periods is reassessed to ensure that it reflects the current economic circumstances.

The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date, adjusted by the amount of any initial direct costs incurred and the unamortized portion of present value of the security deposit paid to the lessor. The right-of-use asset is subsequently measured at cost less accumulated amortisation and impairment losses, if any and adjusted for any remeasurement of the lease liability. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the statement of profit and loss.

The lease liability represents the obligation to make payments arising from lease arrangements and is initially measured at the present value of the future lease payments.

The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses its incremental borrowing rate on that date as the discount rate to calculate the present value. The incremental borrowing rate approximates the rate at which it could borrow on a secured basis for a similar term, an amount equal to lease payments in a similar economic environment. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability and reducing the carrying amount to reflect the lease payments made. The lease liability is remeasured upon the occurrence of certain events such as a change in the lease term or a change in the lease payments. The remeasurement normally also adjusts the right-of-use assets.

The Company recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset or in the Statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognises any remaining amount of the re-measurement in the Statement of profit and loss.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

The Company has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term.

2.9 Employee benefits

Defined contribution plans

The Company makes contribution towards provident fund and employee's state insurance to a defined contribution retirement benefit plan for qualifying employees. In case of provident fund, both the employee and the Company make monthly contribution equal to a specified percentage of the covered employee's salary or a fixed monthly contribution. The monthly contribution payable by the Company is charged to the Statement of profit and loss as incurred.

Defined benefit plans

For defined benefit plans, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each Balance sheet date, based on legislations as enacted as at the Balance sheet date. The obligation is measured at the present value of the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plan are based on the market yields on Government securities as at the Balance sheet date. The Company recognises the net obligation of a defined benefit plan in its Balance sheet as an asset or liability. Gains or losses through re-measurement of the net defined benefit liability / (asset) are recognised in other comprehensive income. The actual return of portfolio of plan assets, in excess of yields computed by applying the discount rate used to measure the defined benefit obligation are recognised in other comprehensive income. The effects of any plan amendments are recognised in Statement of profit and loss.

The gratuity plan of the Company is funded plan as on balance sheet date. The Company's net obligation in respect of a defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs is deducted.

Actuarial gains and losses arising from defined benefit plans are recognised immediately in the statement of profit and loss. Gains and losses on the curtailment or settlement of a defined benefit plan are recognised when the curtailment or settlement occurs.

Other long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as a liability at the present value of the defined benefit obligation at the Balance sheet date. Provision in respect of compensated absences has been made based on actuarial valuation carried out by an independent actuary at the Balance sheet date using Projected Unit Credit method.

Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by the employees is recognised during the period when the employee renders the service. Benefits such as salaries, wages etc. and the expected cost of ex-gratia are recognised in the period in which the employee renders the related service. Compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as undiscounted liability at the balance sheet date.

2.10 Foreign currency transactions

Transactions and translations

Income and expenses in foreign currencies are translated at the exchange rates prevailing on the date of the transaction. Net exchange gain or loss resulting in respect of foreign exchange transactions settled during the year is recognised in the Statement of profit and loss for the year. Monetary assets and liabilities at year end are translated at the exchange rates prevailing on the Balance sheet date and the resulting net gain or loss is recognised in the Statement of profit and loss.

Functional currency

The functional currency of the Company is the Indian rupee ('INR'). Items included in the standalone financial statements of the Company are recorded using currency of the primary economic environment in which the Company operates ('the functional currency'). All financial information presented in Indian Rupees except otherwise indicated.

2.11 Income tax

Income-tax expense comprises of current tax expense and deferred tax charge or credit.

Income-tax expense is recognised in the Statement of profit and loss except to the extent that it relates to business combination or to items recognised directly in equity, in which case it is recognised in other comprehensive income.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Provision for current income-tax is recognised in accordance with the provisions of the Indian Income tax Act, 1961 and is made annually based on the tax liability after taking credit for tax allowances and exemptions. The Company offsets current tax assets and current tax liabilities where it has a legally enforceable right to set-off the recognised amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Current tax assets and liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

Deferred tax

Deferred income-tax assets and liabilities are recognised for all temporary differences arising between the tax base of assets and liabilities and their carrying amounts in the financial statements. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Deferred income-tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred income-tax assets and liabilities is recognised as income or expense in the period that includes the enactment or the substantive enactment date. A deferred income-tax asset is recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilised. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Company recognises a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realised.

2.12 Earnings per share

The basic earnings per equity share is computed by dividing the net profit or loss for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the reporting year. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share, and also the weighted average number of equity shares which may be issued on the conversion of all dilutive potential shares, unless the results would be anti-dilutive.

2.13 Share capital

i Equity shares

Incremental costs directly attributable to the issue of equity shares are recognised as a deduction from equity. Income tax relating to transaction costs of an equity transaction is accounted for in accordance with Ind AS 12.

ii Preference shares

The Company's convertible preference shares are classified as equity, because they bear discretionary dividends and are not redeemable in cash by the holders.

2.14 Provisions and contingencies

The Company creates a provision when there is a present legal or constructive obligation as a result of a past event that probably requires an outflow of resources embodying economic benefits and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Provisions are reviewed at each Balance sheet date and adjusted to reflect the current best estimate.

Provisions for onerous contracts are recognised when the expected benefits to be derived from a contract are lower than the unavoidable costs of meeting the future obligations under the contract. The provision is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the Company recognises any impairment loss on the assets associated with that contract.

Provisions for customer claims

Provisions for customer claims are estimated based on the past experience of the cost incurred towards customer claims in excess of the insurance premium paid, if any, ratably over the plan period. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources would be required to settle the obligation, the provision is reversed. Further, contingent assets are assessed continually and if it is virtually certain that an economic benefit will arise, the asset and related income are recognized in the period in which the change occurs.

2 Summary of material accounting policies

2.15 Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

2.16 Cash flows

Cash flows are reported using the indirect method, whereby profit or loss for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

2.17 Share-based payments

The Company has floated share-based plans to enable attract, reward, retain and motivate its employees. Under the equity settled share based payment, the fair value of the amount payable to employees is recognised as 'employee benefits expense' with a corresponding increase in equity over the period of vesting conditions getting fulfilled. The fair value of the options is calculated using Black-Scholes-Merton model. At the end of each reporting period, apart from the vesting condition, the expense is reviewed and adjusted to reflect changes to the level of options expected to vest. When the options are exercised, the Company issues fresh equity shares.

When the terms of an equity-settled award are modified, the minimum expense recognised by the Company is the grant date fair value of the unmodified award, provided the vesting conditions (other than a market condition) specified on the grant date of the award are met.

Further, additional expense, if any, is measured and recognised as at the date of modification, in case such modification increases the total fair value of the share-based payment plan, or is otherwise beneficial to the employee.

2.18 Other income and finance costs

Interest income is recognised using the effective interest rate (EIR) method. The EIR is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instruments. Interest on Income-tax refund and dividend income is accounted for when the right to receive is established.

Finance costs includes interest expense in connection with borrowings, ancillary costs incurred in connection with the arrangement of borrowing of funds to the extent they are regarded as an adjustment to the interest cost.

All other borrowing costs other than for acquisition of assets which takes substantial period of time for the intended use are recognized as expense in period in which they are incurred.

2.19 Inventories

Inventory represents mobile handsets, audio accessories, spare parts and finished goods.

Mobile handsets are valued at the lower of cost and the net realizable value after providing for obsolescence and other losses, where considered necessary.

The cost of the inventory has been arrived using first in first out (FIFO) method.

Spare parts are maintained by the Company primarily to fulfill the customer claim obligation and are valued at cost after providing for obsolescence and other losses, where considered necessary.

Net realizable value is the estimated selling price less the estimated cost of completion and the estimated cost necessary to make the sale.

2.20 Segment Reporting

The Chief Operating Decision Maker ('CODM') monitors the operating results of its business segment separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements. Operating segments are reported in a manner consistent with the internal reporting provided to CODM.

2.21 Rounding off

All amounts disclosed in the standalone financial statements have been rounded off to the nearest Rupees in lakhs as per the requirement of Schedule III unless otherwise stated.

2.22 Recent accounting pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2024, MCA has not notified any new standards or amendments to the existing standards applicable to Company.

[610200] Notes - Corporate information and statement of IndAs compliance

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (34) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (35) [See below]	Textual information (36) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (37) [See below]	

Textual information (34)**Disclosure of corporate information notes and other explanatory information [Text Block]**

1. Company background

Service Lee Technologies Private Limited ('the Company') was incorporated on 13 June 2015. The Company is integrated with leading OEMs and channel partners and does end-to-end program management of their Device protection plans and Trade-in businesses through its Digital Platform. The Company provides white-labelled Protection and Trade-in solutions on products through mobile applications and web portals that become the standard operating platform in the OEMs' ecosystem (be it channel partners, repair service providers, logistics providers, parts suppliers, call centres, etc.) along with detailed analytics to provide real-time view of the performance in a transparent manner.

Textual information (35)**Statement of Ind AS compliance [Text Block]**

2.1 Statement of Compliance

"These standalone financial statements ('financial statements') have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards), Rules 2015, and other relevant provisions of the Act, as amended from time to time.

The Company's Standalone financial statements were authorised for issue by its Board of Directors on at its meeting held on 5 August 2024."

Textual information (36)**Statement of Ind AS compliance [Text Block]**

2.1 Statement of Compliance

"These standalone financial statements ('financial statements') have been prepared in accordance with the Indian Accounting Standards (referred to as Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards), Rules 2015, and other relevant provisions of the Act, as amended from time to time.

The Company's Standalone financial statements were authorised for issue by its Board of Directors on at its meeting held on 25 September 2023."

Textual information (37)

Disclosure of significant accounting policies [Text Block]

1 Company background

Service Lee Technologies Private Limited ('the Company') was incorporated on 13 June 2015. The Company is integrated with leading OEMs and channel partners and does end-to-end program management of their Device protection plans and Trade-in businesses through its Digital Platform. The Company provides white-labelled Protection and Trade-in solutions on products through mobile applications and web portals that become the standard operating platform in the OEMs' ecosystem (be it channel partners, repair service providers, logistics providers, parts suppliers, call centres, etc.) along with detailed analytics to provide real-time view of the performance in a transparent manner.

2 Summary of material accounting policies

2.1 Statement of Compliance

These standalone financial statements ('financial statements') have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards), Rules 2015, and other relevant provisions of the Act, as amended from time to time.

The Company's Standalone financial statements were authorised for issue by its Board of Directors on at its meeting held on 5 August 2024.

2.2 Basis of preparation

These standalone financial statements are presented in Indian Rupees which is the functional currency of the Company.

These standalone financial statements have been prepared on historical cost basis, except for certain financial instruments and defined benefit plans which are measured at fair value or amortised cost at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Based on the nature of the services and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current or non-current classification of assets and liabilities.

The standalone financial statements have been prepared on accrual and going concern basis. The accounting policies are applied consistently to all periods presented in the standalone financial statements.

The net worth of the Company as on 31 March 2024 is Rs. 1,5540.65 lakhs, however, its current liabilities exceeds its current assets by Rs. 433.07 lakhs. The Company has during the current year incurred a net loss of Rs. 19,657.76 lakhs (before exceptional items a net loss of Rs. 2,691.21 lakhs).

The Board of Directors at the board meeting held on December 5, 2023, approved raising of funds by issue of Series D3 Unlisted, Secured, Redeemable, Non-Convertible Debentures ("Series D3 NCDs") and Series D4 Unlisted, Secured, Redeemable, Non-Convertible Debentures ("Series D4 NCDs") through preferential allotment on private placement basis aggregating to INR 11,000 lakhs in tranches. The Shareholders of the Company at the Extra Ordinary General Meeting held on December 13, 2023 approved issuance and allotment of first tranche of Series D3 NCDs and Series D4 NCDs aggregating to INR 6,000 lakhs/- and the allotment was completed on December 18, 2023. To meet additional funding requirements, the Company intends to raise additional funds from the remaining approved amount of INR 5,000 lakhs/- by issuing second tranche of Series D3 NCDs and Series D4 NCDs and also seek additional funding from the existing and/or new investors. Due to this, the Company's capital base and liquidity position remains strong. Based on business projections and capital infusion received, management believes that the Company will be able to continue its operations and meet its obligations as they fall due. Accordingly, these standalone financial statements have been prepared on a going concern basis and do not include any adjustments relating to the recoverability and classification of recorded assets or to amounts and classification of liabilities that may be necessary, if the Company is unable to continue as a going concern.

2.3 Use of assumptions, estimates and judgements

The preparation of the standalone financial statements in conformity with Ind AS requires the management to make estimates, judgments and assumptions that affect the reported amount of assets, liabilities, and disclosure of contingent liabilities on the date of the standalone financial statements, and the reported amounts of income and expenses during the reported period. Estimates and underlying assumptions are reviewed on an ongoing basis. Actual results could differ from those estimates. Appropriate changes to the accounting estimates are recognised prospectively.

Key Judgements and estimation uncertainties

Information about key judgements and estimation uncertainties that have a significant risk of resulting in material adjustment in the amounts recognised in the financial statements is included in the following notes:

Note 2.4 - Useful life of property, plant and equipment and intangible assets

Note 2.7 - Impairment of financial assets

Note 2.8 - Discount rate and lease term used for leases falling under Ind AS 116

Note 2.9 - Measurement of defined benefit obligations and compensated absences: key actuarial assumptions.

Note 2.11 - Recognition of deferred tax assets: availability of future taxable profit against which tax losses carried forward can be used

Note 2.14 - Recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources

2 Summary of material accounting policies

2.4 Property, plant and equipment and intangibles

Property, plant and equipment are initially recorded at cost. Cost comprises the purchase price including import duty and non-refundable taxes and any directly attributable cost of bringing the property, plant and equipment to its working condition for its intended use. Following initial recognition, property, plant and equipment are carried at cost less accumulated depreciation and impairment losses, if any.

Gains or losses arising from de-recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and the same is recognized in the standalone statement of profit and loss when the asset is de-recognized.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably.

The cost of property, plant and equipment at 1 April 2021, the Company's date of transition to Ind AS, was determined with reference to its carrying value recognised as per the previous GAAP (deemed cost), as at the date of transition to Ind AS.

Intangible assets

Intangible assets purchased are measured at cost as at the date of acquisition less accumulated amortisation and accumulated impairment, if any.

The Company has incurred costs on internally developed software projects for own use. The costs, which are directly attributable to such software projects, have been capitalized and classified as internally developed intangible assets under the category of "Intangible assets" for projects completed as at balance sheet date. Management has estimated the useful life of software as five years. Expenditure is capitalised as part of the cost of the resulting intangible asset only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable, and the Company intends to and has sufficient resources to complete development and to use or sell the asset. Otherwise, it is recognised in the Statement of profit and loss as incurred. Subsequent to initial recognition, the asset is measured at cost less accumulated amortisation and any accumulated impairment losses. The projects which were not completed as at balance sheet date have been classified as "Intangible asset under development" in the balance sheet. Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

The cost of intangible assets at 1 April 2021, the Company's date of transition to Ind AS, was determined with reference to its carrying value recognised as per the previous GAAP (deemed cost), as at the date of transition to Ind AS.

Depreciation and amortisation

Pursuant to the Act being effective from 1 April 2014, the depreciation on tangible fixed assets is provided as per the useful life prescribed under Part C of Schedule II to the Act.

Based on the internal assessment and taking into account the nature of asset, the estimated usage of the asset and the operating conditions of the

asset, the management believes that its estimates of useful lives as given below best represent the period over which management expects to use these assets. Depreciation is provided on written down value basis over the estimated useful lives of the assets. The useful lives are as below: -

	Estimated useful life
Property, plant and equipment	
Computers and peripherals	3 Years
Furniture and fixture	10 Years
Office equipment	5 Years
Intangible assets	
Computer software	5 Years
Patents	5 Years
Technology Platform Development (Internally generated)	5 Years

Depreciation/Amortisation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.

Impairment

Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the cash generating unit (CGU) (or the asset). If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the Statement of profit and loss.

2.5 Revenue recognition

Revenue from services

The Company accounts for Revenues from Contracts with Customers in accordance with 'Ind AS 115' which sets forth a single comprehensive model for recognizing and reporting revenues.

Revenue from providing services is recognized on accrual basis upon completion of the related services provided the consideration is reliably determinable and no significant uncertainty exists regarding the collection of the consideration and is billable in accordance with the specific terms of the arrangement / acceptance of work. Revenue from sale of Device protection plans is recognised on a straight line basis over the period of the plan.

Revenue towards satisfaction of performance is measured at the amount of transaction price (net of variable consideration, if any) allocated to that performance obligation. The transaction price of goods sold and services rendered is net of variable consideration on account of discounts and schemes offered by the Company as part of contract.

Revenue from platform license is recognised on contractual terms as per the agreement.

Warranty distribution is an arrangement wherein the Company arranges to provide warranty services to the customer. As the manufacturer provides the service to the customer and the Company does not have any service fulfillment obligation, which lies solely with the manufacturer, and its performance obligation is only to arrange to provide the warranty distribution service, under Ind AS revenue is recognised after deducting the amount payable to the manufacturer.

Revenue from sale of goods is recognised at the time of transfer of significant risks and rewards of ownership to the buyer.

All revenues are recognised only when collectability of the resulting receivable is reasonably assured, and are reported net of discounts and associated indirect taxes. The invoices are payable within contractually agreed period if any.

Royalty and support service income is recognised based on transaction price which is at arm's length.

2.6 Financial instruments

Initial recognition

The Company recognizes financial assets and liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognised at fair value on initial recognition, except for trade receivables which do not contain a significant financing component are initially measured at the transaction price.

Classification and subsequent measurement

Non-derivative financial instruments

(i) Financial assets carried at amortised cost

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold the asset to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(ii) Financial assets at fair value through profit or loss

A financial asset which is not classified in the above categories is subsequently fair valued through the Statement of profit and loss. Further, financial assets that are equity instruments are classified as fair value through profit and loss except as stated in note 2.7 (b) below .

(iii) Financial liabilities

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

Determination of fair value

The fair value of a financial instrument on initial recognition is normally the transaction price (fair value of the consideration given or received). Subsequent to initial recognition, the Company determines the fair value of financial instruments that are quoted in active markets using the quoted bid prices (financial assets held) or quoted ask prices (financial liabilities held) and using valuation techniques for other instruments.

Measurement of fair values:

Some of the Company's accounting policies and disclosures require the measurement of fair values, for both financial and nonfinancial assets and liabilities.

Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1 — Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 — Inputs are other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 — Inputs are not based on observable market data (unobservable inputs). Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Derecognition of financial instrument

The Company derecognizes a financial asset when-

it transfers the rights to receive the contractual cash flows in a transaction in which either:

- substantially all of the risks and rewards of ownership of the financial asset are transferred; or
- the Company neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

The Company also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value.

Offsetting

Financial assets and financial liabilities are offset and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

2.7 Financial assets

(a) Expected credit loss ('ECL')

Expected credit loss ('ECL') is recognised for the financial assets which are not fair valued through Profit or Loss. Loss allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other financial assets, ECL are measured at an amount equal to the twelve month expected credit losses for all originated or acquired financial assets provided as on the reporting date the credit risk of the financial asset has not increased significantly since its initial recognition. However ECL are measured at an amount equal to the life time expected credit losses if as on the reporting date the credit risk on the financial asset has increased significantly since its initial recognition.

(b) Investment in subsidiaries

Investments in subsidiaries are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount.

Financial assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the assets carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an assets fair value less costs of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU.

2.8 Leases

The Company leasees assets primarily for office space.

Company as a lessee

At the date of commencement of the lease, the Company recognises a right-of-use asset representing its right to use the underlying asset for the lease term and a corresponding lease liability for all lease payments over the period of lease. The Company has elected to separate non-lease components from lease components, and accounts for each lease component and any associated non-lease components separately.

The Company's leases may include the option to extend or terminate before the end of the contractual term and are often non-cancellable or cancellable only by the payment of penalties. The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In performing this assessment the Company considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The lease term in future periods is reassessed to ensure that it reflects the current economic circumstances.

The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date, adjusted by the amount of any initial direct costs incurred and the unamortized portion of present value of the security deposit paid to the lessor. The right-of-use asset is subsequently measured at cost less accumulated amortisation and impairment losses, if any and adjusted for any remeasurement of the lease liability. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the statement of profit and loss.

The lease liability represents the obligation to make payments arising from lease arrangements and is initially measured at the present value of the future lease payments.

The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses its incremental borrowing rate on that date as the discount rate to calculate the present value. The incremental borrowing rate approximates the rate at which it could borrow on a secured basis for a similar term, an amount equal to lease payments in a similar economic environment. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability and reducing the carrying amount to reflect the lease payments made. The lease liability is remeasured upon the occurrence of certain events such as a change in the lease term or a change in the lease payments. The remeasurement normally also adjusts the right-of-use assets.

The Company recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset or in the Statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognises any remaining amount of the re-measurement in the Statement of profit and loss.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

The Company has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term.

2.9 Employee benefits

Defined contribution plans

The Company makes contribution towards provident fund and employee's state insurance to a defined contribution retirement benefit plan for qualifying employees. In case of provident fund, both the employee and the Company make monthly contribution equal to a specified percentage of the covered employee's salary or a fixed monthly contribution. The monthly contribution payable by the Company is charged to the Statement of profit and loss as incurred.

Defined benefit plans

For defined benefit plans, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each Balance sheet date, based on legislations as enacted as at the Balance sheet date. The obligation is measured at the present value of the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plan are based on the market yields on Government securities as at the Balance sheet date. The Company recognises the net obligation of a defined benefit plan in its Balance sheet as an asset or liability. Gains or losses through re-measurement of the net defined benefit liability / (asset) are recognised in other comprehensive income. The actual return of portfolio of plan assets, in excess of yields computed by applying the discount rate used to measure the defined benefit obligation are recognised in other comprehensive income. The effects of any plan amendments are recognised in Statement of profit and loss.

The gratuity plan of the Company is funded plan as on balance sheet date. The Company's net obligation in respect of a defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value. Any unrecognized past service costs is deducted.

Actuarial gains and losses arising from defined benefit plans are recognised immediately in the statement of profit and loss. Gains and losses on the curtailment or settlement of a defined benefit plan are recognised when the curtailment or settlement occurs.

Other long-term employee benefits

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as a liability at the present value of the defined benefit obligation at the Balance sheet date. Provision in respect of compensated absences has been made based on actuarial valuation carried out by an independent actuary at the Balance sheet date using Projected Unit Credit method.

Short-term employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by the employees is recognised during the period when the employee renders the service. Benefits such as salaries, wages etc. and the expected cost of ex-gratia are recognised in the period in which the employee renders the related service. Compensated absences which are expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as undiscounted liability at the balance sheet date.

2.10 Foreign currency transactions

Transactions and translations

Income and expenses in foreign currencies are translated at the exchange rates prevailing on the date of the transaction. Net exchange gain or loss resulting in respect of foreign exchange transactions settled during the year is recognised in the Statement of profit and loss for the year. Monetary assets and liabilities at year end are translated at the exchange rates prevailing on the Balance sheet date and the resulting net gain or loss is recognised in the Statement of profit and loss.

Functional currency

The functional currency of the Company is the Indian rupee ('INR'). Items included in the standalone financial statements of the Company are recorded using currency of the primary economic environment in which the Company operates ('the functional currency'). All financial information presented in Indian Rupees except otherwise indicated.

2.11 Income tax

Income-tax expense comprises of current tax expense and deferred tax charge or credit.

Income-tax expense is recognised in the Statement of profit and loss except to the extent that it relates to business combination or to items recognised directly in equity, in which case it is recognised in other comprehensive income.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Provision for current income-tax is recognised in accordance with the provisions of the Indian Income tax Act, 1961 and is made annually based on the tax liability after taking credit for tax allowances and exemptions. The Company offsets current tax assets and current tax liabilities where it has a legally enforceable right to set-off the recognised amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Current tax assets and liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

Deferred tax

Deferred income-tax assets and liabilities are recognised for all temporary differences arising between the tax base of assets and liabilities and their carrying amounts in the financial statements. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Deferred income-tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred income-tax assets and liabilities is recognised as income or expense in the period that includes the enactment or the substantive enactment date. A deferred income-tax asset is recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilised. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Company recognises a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realised.

2.12 Earnings per share

The basic earnings per equity share is computed by dividing the net profit or loss for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the reporting year. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share, and also the weighted average number of equity shares which may be issued on the conversion of all dilutive potential shares, unless the results would be anti-dilutive.

2.13 Share capital

i Equity shares

Incremental costs directly attributable to the issue of equity shares are recognised as a deduction from equity. Income tax relating to transaction costs of an equity transaction is accounted for in accordance with Ind AS 12.

ii Preference shares

The Company's convertible preference shares are classified as equity, because they bear discretionary dividends and are not redeemable in cash by the holders.

2.14 Provisions and contingencies

The Company creates a provision when there is a present legal or constructive obligation as a result of a past event that probably requires an outflow of resources embodying economic benefits and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Provisions are reviewed at each Balance sheet date and adjusted to reflect the current best estimate.

Provisions for onerous contracts are recognised when the expected benefits to be derived from a contract are lower than the unavoidable costs of meeting the future obligations under the contract. The provision is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the Company recognises any impairment loss on the assets associated with that contract.

Provisions for customer claims

Provisions for customer claims are estimated based on the past experience of the cost incurred towards customer claims in excess of the insurance premium paid, if any, ratably over the plan period. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources would be required to settle the obligation, the provision is reversed. Further, contingent assets are assessed continually and if it is virtually certain that an economic benefit will arise, the asset and related income are recognized in the period in which the change occurs.

2 Summary of material accounting policies

2.15 Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

2.16 Cash flows

Cash flows are reported using the indirect method, whereby profit or loss for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

2.17 Share-based payments

The Company has floated share-based plans to enable attract, reward, retain and motivate its employees. Under the equity settled share based payment, the fair value of the amount payable to employees is recognised as 'employee benefits expense' with a corresponding increase in equity over the period of vesting conditions getting fulfilled. The fair value of the options is calculated using Black-Scholes-Merton model. At the end of each reporting period, apart from the vesting condition, the expense is reviewed and adjusted to reflect changes to the level of options expected to vest. When the options are exercised, the Company issues fresh equity shares.

When the terms of an equity-settled award are modified, the minimum expense recognised by the Company is the grant date fair value of the unmodified award, provided the vesting conditions (other than a market condition) specified on the grant date of the award are met.

Further, additional expense, if any, is measured and recognised as at the date of modification, in case such modification increases the total fair value of the share-based payment plan, or is otherwise beneficial to the employee.

2.18 Other income and finance costs

Interest income is recognised using the effective interest rate (EIR) method. The EIR is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instruments. Interest on Income-tax refund and dividend income is accounted for when the right to receive is established.

Finance costs includes interest expense in connection with borrowings, ancillary costs incurred in connection with the arrangement of borrowing of funds to the extent they are regarded as an adjustment to the interest cost.

All other borrowing costs other than for acquisition of assets which takes substantial period of time for the intended use are recognized as expense in period in which they are incurred.

2.19 Inventories

Inventory represents mobile handsets, audio accessories, spare parts and finished goods.

Mobile handsets are valued at the lower of cost and the net realizable value after providing for obsolescence and other losses, where considered necessary.

The cost of the inventory has been arrived using first in first out (FIFO) method.

Spare parts are maintained by the Company primarily to fulfill the customer claim obligation and are valued at cost after providing for obsolescence and other losses, where considered necessary.

Net realizable value is the estimated selling price less the estimated cost of completion and the estimated cost necessary to make the sale.

2.20 Segment Reporting

The Chief Operating Decision Maker ('CODM') monitors the operating results of its business segment separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements. Operating segments are reported in a manner consistent with the internal reporting provided to CODM.

2.21 Rounding off

All amounts disclosed in the standalone financial statements have been rounded off to the nearest Rupees in lakhs as per the requirement of Schedule III unless otherwise stated.

2.22 Recent accounting pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2024, MCA has not notified any new standards or amendments to the existing standards applicable to Company.

[610300] Notes - Accounting policies, changes in accounting estimates and errors**Disclosure of changes in accounting estimates [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Accounting estimates [Axis]	1
	01/04/2022 to 31/03/2023
Disclosure of changes in accounting estimates [Abstract]	
Disclosure of changes in accounting estimates [Line items]	
Description of nature of change in accounting estimate [TextBlock]	Refer Text Block for detailed transitional provisions due to First time adoption of Ind AS and significant accounting policies for Use of assumptions, estimates and judgements.
Description of fact that amount of change in accounting estimate is impracticable [TextBlock]	NA

Disclosure of initial application of standards or interpretations [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Initially applied Ind ASs [Axis]	1
	01/04/2022 to 31/03/2023
Disclosure of initial application of standards or interpretations [Abstract]	
Disclosure of initial application of standards or interpretations [Line items]	
Title of initially applied Ind AS	First time adoption of Ind AS
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied Ind AS	Refer Text Block for detailed transitional provisions.

Disclosure of voluntary change in accounting policy [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Voluntary changes in accounting policy [Axis]	1
	01/04/2022 to 31/03/2023
Disclosure of voluntary change in accounting policy [Abstract]	
Disclosure of voluntary change in accounting policy [Line items]	
Description of nature of voluntary change in accounting policy	First time adoption of Ind AS
Description of reasons why applying new accounting policy provides reliable and more relevant information	Refer Text Block for detailed transitional provisions and significant accounting policies for reasons.

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	Yes
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	Yes
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	Yes

[400600] Notes - Property, plant and equipment

Disclosure of additional information about property plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Buildings [Member]	
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment				
Useful lives or depreciation rates, property, plant and equipment				
Whether property, plant and equipment are stated at revalued amount			No	No

Disclosure of additional information about property plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other building [Member]		Plant and equipment [Member]	
	Assets held under lease [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer significant accounting policies	Refer significant accounting policies		
Useful lives or depreciation rates, property, plant and equipment	Refer significant accounting policies	Refer significant accounting policies		
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	written down value basis over the estimated useful lives of the assets	written down value basis over the estimated useful lives of the assets	written down value basis over the estimated useful lives of the assets	written down value basis over the estimated useful lives of the assets
Useful lives or depreciation rates, property, plant and equipment	5 Years	5 Years	10 Years	10 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	written down value basis over the estimated useful lives of the assets	written down value basis over the estimated useful lives of the assets
Useful lives or depreciation rates, property, plant and equipment	3 Years	3 Years
Whether property, plant and equipment are stated at revalued amount	No	No

Disclosure of detailed information about property, plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	727.48	154.53		727.48
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-310.49	-335.15		
Depreciation recognised as part of cost of other assets	-77.67	-63.1		
Total Depreciation property plant and equipment	-388.16	-398.25		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	22.51	0.29		221.44
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	22.51	0.29		221.44

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	316.81	-244.01		506.04
Property, plant and equipment at end of period	799.44	482.63	726.64	1,719.82

Disclosure of detailed information about property, plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	Carrying amount accumulated depreciation and gross carrying amount [Axis]			
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	154.53			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			310.49	335.15
Depreciation recognised as part of cost of other assets			77.67	63.1
Total Depreciation property plant and equipment			388.16	398.25
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	5.75		198.93	5.46
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	5.75		198.93	5.46

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	148.78		189.23	392.79
Property, plant and equipment at end of period	1,213.78	1,065	920.38	731.15

Disclosure of detailed information about property, plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Buildings [Member]		
		Assets held under lease [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		688.54	38.14	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-202.81	-141.69	
Depreciation recognised as part of cost of other assets		-77.67	-63.1	
Total Depreciation property plant and equipment		-280.48	-204.79	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		11.4	0	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		11.4	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		396.66	-166.65	
Property, plant and equipment at end of period	338.36	676.63	279.97	446.62

Disclosure of detailed information about property, plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Assets held under lease [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	688.54	38.14		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				202.81
Depreciation recognised as part of cost of other assets				77.67
Total Depreciation property plant and equipment				280.48
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	11.4	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	11.4	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	677.14	38.14		280.48
Property, plant and equipment at end of period	1,357.94	680.8	642.66	681.31

Disclosure of detailed information about property, plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]		Other building [Member]	
	Assets held under lease [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			688.54	38.14
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	141.69		-202.81	-141.69
Depreciation recognised as part of cost of other assets	63.1		-77.67	-63.1
Total Depreciation property plant and equipment	204.79		-280.48	-204.79
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		11.4	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		11.4	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	204.79		396.66	-166.65
Property, plant and equipment at end of period	400.83	196.04	676.63	279.97

Disclosure of detailed information about property, plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other building [Member]			
	Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2022		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		688.54	38.14	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		11.4	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		11.4	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		677.14	38.14	
Property, plant and equipment at end of period	446.62	1,357.94	680.8	642.66

Disclosure of detailed information about property, plant and equipment [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other building [Member]			Plant and equipment [Member]
	Assets held under lease [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1.72
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	202.81	141.69		-6.45
Depreciation recognised as part of cost of other assets	77.67	63.1		0
Total Depreciation property plant and equipment	280.48	204.79		-6.45
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0.11
Retirements, property, plant and equipment				0

Total disposals and retirements, property, plant and equipment	0	0		0.11
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	280.48	204.79		-4.84
Property, plant and equipment at end of period	681.31	400.83	196.04	10.71

Disclosure of detailed information about property, plant and equipment [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned assets [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.72		1.72	13.72
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6.82			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-6.82			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		2.18	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		2.18	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	6.9		-0.46	13.72
Property, plant and equipment at end of period	15.55	8.65	29.54	30

Disclosure of detailed information about property, plant and equipment [Table]

..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		6.45	6.82	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		6.45	6.82	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.07	0	
Total disposals and retirements, property, plant and equipment		2.07	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		4.38	6.82	
Property, plant and equipment at end of period	16.28	18.83	14.45	7.63

Disclosure of detailed information about property, plant and equipment [Table]

..(10)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.72	13.72		1.72
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6.45	-6.82		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-6.45	-6.82		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.11	0		2.18
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0.11	0		2.18

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-4.84	6.9		-0.46
Property, plant and equipment at end of period	10.71	15.55	8.65	29.54

Disclosure of detailed information about property, plant and equipment [Table]

..(11)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.72			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6.45	6.82
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			6.45	6.82
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		2.07	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		2.07	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	13.72		4.38	6.82
Property, plant and equipment at end of period	30	16.28	18.83	14.45

Disclosure of detailed information about property, plant and equipment [Table]

..(12)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [Member]		
		Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	4.99	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-10.45	-12.82	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-10.45	-12.82	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-10.45	-7.83	
Property, plant and equipment at end of period	7.63	29.69	40.14	47.97

Disclosure of detailed information about property, plant and equipment [Table]

..(13)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	4.99		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				10.45
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				10.45
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	4.99		10.45
Property, plant and equipment at end of period	67.88	67.88	62.89	38.19

Disclosure of detailed information about property, plant and equipment [Table]

..(14)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			37.22	97.68
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	12.82		-90.78	-173.82
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	12.82		-90.78	-173.82
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		11	0.29
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		11	0.29

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	12.82		-64.56	-76.43
Property, plant and equipment at end of period	27.74	14.92	82.41	146.97

Disclosure of detailed information about property, plant and equipment [Table]

..(15)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2022		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		37.22	97.68	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		207.86	5.75	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		207.86	5.75	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-170.64	91.93	
Property, plant and equipment at end of period	223.4	264.46	435.1	343.17

Disclosure of detailed information about property, plant and equipment [Table]

..(16)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	90.78	173.82	
Depreciation recognised as part of cost of other assets	0	0	
Total Depreciation property plant and equipment	90.78	173.82	
Impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through other changes, property, plant and equipment	0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	196.86	5.46	
Total disposals and retirements, property, plant and equipment	196.86	5.46	
Decrease through classified as held for sale, property, plant and equipment	0	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	
Total increase (decrease) in property, plant and equipment	-106.08	168.36	
Property, plant and equipment at end of period	182.05	288.13	119.77

[612100] Notes - Impairment of assets**Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Individual assets or cash generating units [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Abstract]		
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Line items]		
Description of individual assets or cash-generating units	Investments- Unquoted In equity instruments of subsidiary companies	Investments- Unquoted In equity instruments of subsidiary companies
Impairment loss	19,051.64	2,126.49

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	Yes	Yes
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [Abstract]		

[400700] Notes - Investment property

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	Not Applicable	Not Applicable
Useful lives or depreciation rates, investment property, cost model	Not Applicable	Not Applicable

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,213.88	1,748.05		1,213.88
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1,718.32	-2,168.41		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-504.44	-420.36		1,213.88
Other intangible assets at end of period	1,375.11	1,879.55	2,299.91	7,402.5

Disclosure of detailed information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,748.05			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1,718.32	2,168.41
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1,748.05		1,718.32	2,168.41
Other intangible assets at end of period	6,188.62	4,440.57	6,027.39	4,309.07

Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		71.31	220.95	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-127.69	-87.97	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-56.38	132.98	
Other intangible assets at end of period	2,140.66	187.47	243.85	110.87

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	71.31	220.95		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				127.69
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	71.31	220.95		127.69
Other intangible assets at end of period	466.34	395.03	174.08	278.87

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]		Copyrights, patents and other operating rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	18.56
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	87.97		-9.31	-5.83
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets			0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements			0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	87.97		-9.31	12.73
Other intangible assets at end of period	151.18	63.21	11.74	21.05

Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	18.56	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	18.56	
Other intangible assets at end of period	8.32	31.52	31.52	12.96

Disclosure of detailed information about other intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Copyrights, patents and other operating rights [Member]			Patents [Member]
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			Internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	9.31	5.83		-9.31
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets				0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements				0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	9.31	5.83		-9.31
Other intangible assets at end of period	19.78	10.47	4.64	11.74

Disclosure of detailed information about other intangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis] Sub classes of other intangible assets [Axis] Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Patents [Member]			
	Internally generated intangible assets [Member]			
	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	18.56		0	18.56
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-5.83			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	12.73		0	18.56
Other intangible assets at end of period	21.05	8.32	31.52	31.52

Disclosure of detailed information about other intangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis] Sub classes of other intangible assets [Axis] Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Patents [Member]			
	Gross carrying amount [Member]	Internally generated intangible assets [Member]		
		Accumulated amortization and impairment [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		9.31	5.83	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		9.31	5.83	
Other intangible assets at end of period	12.96	19.78	10.47	4.64

Disclosure of detailed information about other intangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,142.57	1,508.54		1,142.57
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-1,581.32	-2,074.61		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-438.75	-566.07		1,142.57
Other intangible assets at end of period	1,175.9	1,614.65	2,180.72	6,904.64

Disclosure of detailed information about other intangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis] Sub classes of other intangible assets [Axis] Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Other intangible assets [Member]			
	Internally generated intangible assets [Member]			
	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,508.54			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			1,581.32	2,074.61
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0			
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0			
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	1,508.54		1,581.32	2,074.61
Other intangible assets at end of period	5,762.07	4,253.53	5,728.74	4,147.42

Disclosure of detailed information about other intangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]	Other intangible assets, others [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others		Technology Platform	Technology Platform	
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		1,142.57	1,508.54	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-1,581.32	-2,074.61	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-438.75	-566.07	
Other intangible assets at end of period	2,072.81	1,175.9	1,614.65	2,180.72

Disclosure of detailed information about other intangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Nature of other intangible assets others	Technology Platform	Technology Platform		Technology Platform
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,142.57	1,508.54		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				1,581.32
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	1,142.57	1,508.54		1,581.32
Other intangible assets at end of period	6,904.64	5,762.07	4,253.53	5,728.74

Disclosure of detailed information about other intangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Nature of other intangible assets others	Technology Platform	
Reconciliation of changes in other intangible assets [Abstract]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	2,074.61	
Impairment loss recognised in profit or loss	0	
Reversal of impairment loss recognised in profit or loss	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]		
Increase (decrease) through other changes	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	
Disposals and retirements, other intangible assets [Abstract]		
Disposals	0	
Total Disposals and retirements, Other intangible assets	0	
Decrease through classified as held for sale	0	
Decrease through loss of control of subsidiary	0	
Total increase (decrease) in Other intangible assets	2,074.61	
Other intangible assets at end of period	4,147.42	2,072.81

Disclosure of additional information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Computer software [Member]		Patents [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	measured at cost as at the date of acquisition less accumulated amortisation and accumulated impairment, if any.	measured at cost as at the date of acquisition less accumulated amortisation and accumulated impairment, if any.	measured at cost as at the date of acquisition less accumulated amortisation and accumulated impairment, if any.	measured at cost as at the date of acquisition less accumulated amortisation and accumulated impairment, if any.
Useful lives or amortisation rates, other intangible assets	5 Years	5 Years	5 Years	5 Years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	measured at cost as at the date of acquisition less accumulated amortisation and impairment, if any.	measured at cost as at the date of acquisition less accumulated amortisation and impairment, if any.
Useful lives or amortisation rates, other intangible assets	5 Years	5 Years
Whether other intangible assets are stated at revalued amount	No	No

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

[611100] Notes - Financial instruments**Disclosure of financial assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	17,455.54	15,012.73	6,486.6	6,534.2
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class				

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	10,968.94	8,478.53	6,282.13	4,243.22
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			Loans- Noncurrent	Loans- Noncurrent

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]		Other financial assets at amortised cost class 3 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	982.24	886.81	489.74	192.18
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Other non-current financial assets	Other non-current financial assets	Cash and cash equivalents	Cash and cash equivalents

Disclosure of financial assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]		Other financial assets at amortised cost class 5 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	117.66	298.29	4.05	23.11
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Bank balances other than cash and cash equivalents above	Bank balances other than cash and cash equivalents above	Loans- Current financial assets	Loans- Current financial assets

Disclosure of financial assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 6 [Member]		Financial assets at fair value, class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at fair value through profit or loss, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,093.12	2,834.92	4,305.52	2,303.87
Financial assets, at fair value	0	0	4,305.52	2,303.87
Description of other financial assets at amortised cost class	Other current financial assets	Other current financial assets		
Description of other financial assets at fair value class				

Disclosure of financial assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]		Other financial assets at fair value class 1 [Member]	
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
Categories of financial assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,305.52	2,303.87	4,305.52	2,303.87
Financial assets, at fair value	4,305.52	2,303.87	4,305.52	2,303.87
Description of other financial assets at fair value class			Investments	Investments

Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]		Financial liabilities at fair value, class [Member]	
	Financial liabilities at amortised cost, category [Member]		Financial liabilities at fair value through profit or loss, category [Member]	
Categories of financial liabilities [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	16,906.02	8,851.97	0	0
Financial liabilities, at fair value	16,906.02	8,851.97	0	0

Disclosure of financial liabilities [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]	
	Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [Member]	
Categories of financial liabilities [Axis]	31/03/2024	31/03/2023
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	0	0
Financial liabilities, at fair value	0	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial instruments [TextBlock]	Textual information (38) [See below]	
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

Textual information (38)

Disclosure of financial instruments [Text Block]

37 Financial instruments – Fair values and risk management

A Accounting classification and fair values

All financial assets and liabilities are recognised at amortised cost unless otherwise stated. The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy.

The carrying value and fair value of financial instruments by categories as of 31 March 2024 were as follows:

Particulars	Amortised cost	Financial assets / liabilities at fair value through profit or loss	Total carrying value	Fair value measurement at the end of the reporting year			Total fair value
				Level 1	Level 2	Level 3	
				Level 1	Level 2	Level 3	Total fair value
Financial assets - non-current							
- Loans	6,282.13	-	6,282.13	-	-	-	-
- Other financial assets	982.24	-	982.24	-	-	-	-
Total	7,264.38	-	7,264.38	-	-	-	-
Financial assets - current							
- Investments		4,305.52	4,305.52	4,305.52	-	-	4,305.52
- Trade receivables	6,486.60	-	6,486.60	-	-	-	-
- Cash and cash equivalents	489.74	-	489.74	-	-	-	-
- Bank balances other than cash and cash equivalents above	117.66	-	117.66	-	-	-	-
- Loans	4.05		4.05				

- Other financial assets	3,093.12	-	3,093.12	-	-	-	-
Total	10,191.16	4,305.52	14,496.69	4,305.52	-	-	4,305.52
Financial liabilities - non-current							
- Borrowings	3,053.99	-	3,053.99	-	-	-	-
- Lease liabilities	416.39	-	416.39	-	-	-	-
Total	3,470.38	-	3,470.38	-	-	-	-
Financial liabilities - current							
- Borrowings	6,033.33	-	6,033.33	-	-	-	-
- Lease liabilities	273.04	-	273.04	-	-	-	-
- Trade payables	5,885.79	-	5,885.79	-	-	-	-
- Other financial liabilities	1,243.48	-	1,243.48	-	-	-	-
Total	13,435.64	-	13,435.64	-	-	-	-

Above excludes investments in subsidiaries which are measured at cost.

The carrying value and fair value of financial instruments by categories as of 31 March 2023 were as follows:

Particulars	Amortised cost	Financial assets / liabilities at fair value through profit or loss	Total carrying value	Fair value measurement at the end of the reporting year
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				Level 1	Level 2	Level 3	Total fair value
Financial assets - non-current							
- Loans	4,243.23	-	4,243.23	-	-	-	-
- Other financial assets	886.81	-	886.81	-	-	-	-
Total	5,130.04	-	5,130.04	-	-	-	-
Financial assets - current							
- Investments		2,303.86	2,303.86	2,303.86	-	-	2,303.86
- Trade receivables	6,534.21	-	6,534.21	-	-	-	-
- Cash and cash equivalents	192.18	-	192.18	-	-	-	-
- Bank balances other than cash and cash equivalents above	298.29	-	298.29	-	-	-	-
- Loans	23.11	-	23.11	-	-	-	-
- Other financial assets	2,834.92	-	2,834.92	-	-	-	-
Total	9,882.70	2,303.86	12,186.56	2,303.86	-	-	2,303.86
Financial liabilities - non-current							
- Borrowings	1,493.66	-	1,493.66	-	-	-	-

- Lease liabilities	125.05	-	125.05	-	-	-	-
Total	1,618.71	-	1,618.71	-	-	-	-
Financial liabilities - current							
- Borrowings	1,860.16	-	1,860.16	-	-	-	-
- Lease liabilities	192.58	-	192.58	-	-	-	-
- Trade payables	4,570.69	-	4,570.69	-	-	-	-
- Other financial liabilities	609.82	-	609.82	-	-	-	-
Total	7,233.26	-	7,233.26	-	-	-	-

Above excludes investments in subsidiaries which are measured at cost.

B Measurement of fair values

Valuation techniques and significant unobservable inputs

In respect of Company's investment in subsidiaries measured at cost, the management believes the carrying value approximates the fair value as at the reporting date which represents the amount they have invested during the period considering that the investee is yet to commence its operation as at reporting date.

Fair value hierarchy

"The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following judgements and estimates were made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Group has classified its financial instruments into the three levels prescribed under the Ind AS."

"The management assessed that cash and bank balances, trade receivables, loans (current), trade payables, borrowings (cash credits, working capital loans and loans given to group companies), and other financial assets and liabilities (current) approximate their carrying amounts largely due to the short term maturities of these standalone financial instruments.

The management assessed that fair value of loans (non-current), long-term borrowing and non-current liabilities approximate their carrying amount since they are carried at amortised cost in these standalone financial statements."

During the periods mentioned above, there have been no transfers amongst the levels of hierarchy.

B Financial risk management

Risk management framework

"The Company's focus is to foresee the unpredictability of the financial markets and seek to minimize potential adverse effects on its financial performance. The Company's principal financial liabilities comprise of loans, trade and other payables. The main purpose of these financial liabilities is to finance the operations of the Company. The Company's principal financial assets include trade and other receivables, investments

and cash and cash equivalents that derive directly from its operations.

The Company is exposed to credit risk, currency risk, market risk and liquidity risk. The Company's senior management oversees the management of these risks. The Board of Directors reviews and modifies policies for managing each of these risks, which are summarised below."

(i) Credit risk

The carrying amount of financial assets and trade receivables (including unbilled receivables) represents the maximum credit exposure. The

maximum exposure to credit risk was as follows as at each reporting date, being the total of the carrying amount of cash and cash equivalents, other bank balance, trade receivables, loans, and other financial assets.

The carrying amount of following financial assets represents the maximum credit exposure:

	Carrying amount	
	31 March 2024	31 March 2023
- Trade receivables (including unbilled receivables)	6,486.60	6,534.20
- Cash and cash equivalents	489.74	192.18
- Bank balances other than cash and cash equivalents	117.66	298.29
- Other financial assets	4,075.36	3,721.73
- Loans	6,282.13	4,243.22
	17,451.49	14,989.62

Expected credit loss assessment for trade receivables (including unbilled receivables) from customers

"The Company uses an allowance matrix to measure the expected credit losses of trade and other receivables.

Based on the industry practices and the business environment in which the entity operates, management evaluates trade receivables that are past due and considers they are in default (credit impaired) on a party specific basis. Loss rates are based on actual credit loss experience over the past three years and the Company's view of economic conditions over the expected lives of the receivables.

The credit risk associated with respect to its receivable from related parties is minimal based on the assessment of the management and past history."

Particulars	31 March 2024	31 March 2023
Gross carrying amount	6,644.48	6,646.69
Less: Inter company receivables	(1,703.55)	(269.70)
	4,940.93	6,376.99
Loss allowance	(157.88)	(112.48)

The movement in the loss allowances in respect of trade receivables (including unbilled receivables) is as follows :

Particulars	31 March 2024	31 March 2023
Balance as at the beginning of the year	117.78	89.87

Less - reversal of loss allowance	-	(14.83)
Less - bad debts written off	(6.17)	-
Add - Provision for loss allowance in current year	46.27	42.74
Balance as at the end of the year	157.88	117.78

The following table provides information about the exposure to credit risk of loans to related parties and others:

31 March 2024	Gross carrying amount	Loss allowance	Credit-impaired
Current (Repayable on demand)	6,238.73	-	No
	6,238.73	-	
31 March 2023	Gross carrying amount	Loss allowance	Credit-impaired
Current (Repayable on demand)	4,221.55	-	No
	4,221.55	-	

The Company held cash and cash equivalents, other bank balances and bank deposits in other financial assets of Rs. 910.64 lakhs as at 31 March 2024 (31 March 2023: Rs. 490.46 lakhs). The cash and cash equivalents and other bank balances are held with bank and financial institution counterparties with good credit ratings.

(ii) Liquidity risk

Liquidity risk is the risk that the Company encounters difficulties in meeting its obligations associated with its financial liabilities that are to be settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities as and when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

For the Company, liquidity risk arises from obligations on account of financial liabilities – trade payables and other financial liabilities. The Company's corporate treasury department is responsible for liquidity and funding as well as settlement management. In addition, processes and policies related to such risks are overseen by senior management. Management monitors the Company's net liquidity position through rolling forecasts on the basis of expected cash flows.

The Company manages the liquidity risk by having adequate amount of credit facilities agreed with banks to ensure that there is sufficient cash to meet all its normal operating commitments in a timely and cost effective manner. Also the Company regularly monitors the current assets and the rolling forecasts of collections/payments to ensure it has sufficient coverage on an on-going basis to meet operational needs. If needed the Company also raises additional funds from existing and new investors through fresh investments in new/existing series of preference shares.

Exposure to liquidity risk

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include estimated interest payments and exclude the impact of netting agreements.

31 March 2024	Carrying amount	Contractual cash flows				
		Total	Less than 12 months	1-2 years	2-5 years	More than 5 years
Borrowings	9,087.33	9,200.00	6,033.33	3,166.67	-	-
Lease liabilities	689.43	801.33	326.97	338.80	135.56	-
Trade payables	5,885.79	5,885.79	5,885.79	-	-	-
Other financial liabilities	1,243.48	1,243.48	1,243.48	-	-	-
	16,906.03	17,130.60	13,489.57	3,505.47	135.56	-

31 March 2023	Carrying amount	Contractual cash flows				
		Total	Less than 12 months	1-2 years	2-5 years	More than 5 years
Borrowings	3,353.82	3,353.82	1,860.16	1,493.66	-	-
Lease liabilities	317.63	347.35	213.00	134.35	-	-
Trade payables	4,570.69	4,570.69	4,570.69	-	-	-
Other financial liabilities	609.82	609.82	609.82	-	-	-
	8,851.96	8,881.69	7,253.69	1,628.01	-	-

(iii) Market risk :

Market risk is the risk that changes in market prices such as foreign exchange rates, investment, interest rates and equity prices, will affect the Company's income or the value of its holdings of financial instruments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables, investment and payables. The Company is exposed to market risk primarily related to foreign exchange rate risk. Thus, the Company's exposure to market risk is a function of revenue generating and operating activities in foreign currency. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return, in foreign currency revenues and costs.

Interest rate risk

The borrowings of the Company are at a fixed rate and hence the Company has no floating interest rate risk. Further, the Company's investments are primarily in fixed rate interest bearing investments. Thus the Company is not significantly exposed to interest rate risk.

Currency risk

The Company is exposed to currency risk mainly on account of services rendered and cost attributed to the same directly or indirectly. The exchange rate between the domestic and foreign currencies has changed substantially in recent years and may fluctuate substantially in the future. Consequently the results of the Company's operations are affected as the domestic currency appreciates/depreciates against these foreign currencies.

Exposure to currency risk

The following table analyses the foreign currency risk from financial instruments :

	As at 31 March 2024		As at 31 March 2023		
	Currency	Amount	Amount	Amount	
	(Foreign currency)	(Rs)	(Foreign currency)	(Rs)	
Debtors (including unbilled receivables)	USD	14,99,347	1,243.32	16,95,200	1,394.36
	EURO	1,34,849	121.13	3,05,001	268.55
	CAD	60,834	56.25	1,28,978	77.46
	TRY	3,25,582	10.08	5,01,832	30.11
	GBP	3,349	3.48	77,043	76.65
	SAR	25,677	5.67	1,96,695	44.96
	AED	5,62,750	126.83	6,51,441	112.58
Creditor (including unbilled accrual)	USD	3,03,617	251.32	---	---
	EURO	11,367	10.21	---	---
	TRY	8,05,299	24.93	---	---
	GBP	34,812	36.21	---	---

Sensitivity Analysis

INR	Year-end spot rate	
	As at 31 March 2024	As at 31 March 2023
USD 1	83.35	82.25

EURO 1	90.10	88.05
CAD 1	61.55	60.06
TRY 1	2.57	6.00
GBP 1	105.23	99.49
SAR 1	22.23	22.86
AED 1	22.69	17.28

	Profit or Loss/ Equity			
	As at 31 March 2024		As at 31 March 2023	
	Strengthening	Weakening	Strengthening	Weakening
USD (1% movement)	9.92	(9.92)	13.94	(13.94)
EURO (1% movement)	1.11	(1.11)	2.69	(2.69)
CAD (1% movement)	0.56	(0.56)	0.77	(0.77)
TRY (1% movement)	(0.15)	0.15	0.30	(0.30)
GBP (1% movement)	(0.33)	0.33	0.77	(0.77)
SAR (1% movement)	0.06	(0.06)	0.45	(0.45)
AED (1% movement)	1.27	(1.27)	1.13	(1.13)

38 Capital management

Equity share capital and other equity are considered for the purpose of Company's capital management. The Company manages its capital so as to safeguard its ability to continue as a going concern and to optimise returns to shareholders. The capital structure of the Company is based on management's judgment of its strategic and day-to-day needs with a focus on total equity so as to maintain investor, creditors and market confidence. The management and the Board of Directors monitors the return on capital to shareholders. The Company, if necessary, may take appropriate steps in order to maintain or adjust its capital structure. The Company monitors its capital using gearing ratio, which is net debt divided to total equity. Net debt includes interest bearing loans and borrowings less cash and cash equivalents, bank balances other than cash and cash equivalents.

Particulars	31 March 2024	31 March 2023
Long-term borrowings	3,053.99	1,493.66
Current maturities of long-term borrowings	6,033.33	1,860.16
Less : Cash and cash equivalent (including mutual funds)	(4,795.26)	(2,496.05)
Less: Bank balances other than cash and cash equivalents	(420.90)	(298.29)
Net debt	3,871.16	559.48
Total equity	15,540.64	18,978.64
Debt Equity Ratio	0.25	0.03

43 Ind AS 115: Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the Company expects to be entitled in exchange for transferring the services to a customer i.e. on transfer of control of the service to the customer as explained in Note no. 2.5

(i) Revenue from operations

Particulars	31 March 2024	31 March 2023
Sale of services	32,692.10	31,033.20
Sale of products	8,167.03	4,978.20
Total	40,859.13	36,011.40

(ii) Disaggregation of revenues :

Region	31 March 2024		31 March 2023	
	Sale of Services	Sale of Product	Sale of Services	Sale of Product
India	32,691.64	8,167.03	31,033.10	4,978.20
Singapore	0.46		0.10	-

32,692.10	8,167.03	31,033.20	4,978.20
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Revenue is measured based on the consideration specified in a contract with a customer. The Company recognises revenue when it transfers control over a good or service to a customer. The following table provides information about the nature and timing of the satisfaction of performance obligations in contracts with customers, including significant payment terms.

Type of product/service

Sale of services	The Company sells white-labelled Protection Plans for various products through mobile applications and web portals. Invoices are generated on receipt of payment for B2C customers and at a frequency of weekly, daily and monthly for B2B customers. Invoices are usually payable upfront through payment gateway or within 30 days in case of credit customers. Services against these plans are redendered over the tenure of the plan which ranges from 1 year to 5 years. Revenue is recognised over a period of time.
Sale of goods	Customers obtain control of goods when the physical possession of the good are handed over to the Customers and have been accepted. Invoices are generated at that point in time. Invoices are usually payable in advance. Revenue is recognised at a point in time.

(iii) The following table provides a reconciliation of the revenue recognised in the statement of profit and loss with the contract price.

	31 March 2024	31 March 2023
Contracted price	52,929.24	45,490.48
Less : Revenue deferred	14,849.31	14,044.81
Add : Revenue accrued	14,114.20	12,019.76
Less : Purchase of protection plan	11,257.30	7,407.53
Less : Discounts	(77.70)	(46.50)
Revenue recognised as per the Statement of profit and loss	40,859.13	36,011.40

(iv) Movement of contract liabilities

Deferred Revenue	31 March 2024	31 March 2023
Balance as at 1 April	15,982.49	13,957.44
Less : Revenue accrued	(14,114.20)	(12,019.76)
Add : Revenue deferred	14,849.31	14,044.81

Balance as at 31 March	16,717.60	15,982.49
Deferred Royalty Income	31 March 2024	31 March 2023
Balance as at 1 April	1,256.42	975.70
Less : Royalty accrued	-1,053.61	(931.60)
Add : Royalty deferred	1,324.76	1,212.32
Balance as at 31 March	1,527.57	1,256.42

(v) Revenue Expected to recognised in future

31 March 2024					
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Revenue	12,834.37	3,883.23			16,717.60
Royalty	1,527.57				1,527.57
Total	14,361.94	3,883.23	-	-	18,245.17
31 March 2023					
Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
Revenue	14,069.59	1,912.90	-	-	15,982.49
Royalty	1,256.42	-	-	-	1,256.42
Total	15,326.01	1,912.90	-	-	17,238.91

(vi) Significant judgements in the application of this standard

There are no significant judgements involved in ascertaining the timing of satisfaction of performance obligations, in evaluating transfer of service to customer, in determining the transaction price and allocation of transaction price to the performance obligations.

44. Movement of contract assets

Deferred Insurance	31 March 2024	31 March 2023
Balance as at 1 April	2,558.41	2,583.84
Less : Insurance accrued	(2,408.64)	(2,415.72)
Add : Insurance deferred	1,508.32	2,390.29
Balance as at 31 March	1,658.09	2,558.41
Deferred Commission	31 March 2024	31 March 2023
Balance as at 1 April	8,524.15	7,882.77
Less : Commission accrued	(7,483.90)	(6,628.03)
Add : Commission deferred	7,401.22	7,269.41
Balance as at 31 March	8,441.47	8,524.15

Deferred Warranty Expenses	31 March 2024	31 March 2023
Balance as at 1 April	-	-
Less : Warranty Expenses accrued	-	-

Add : Warranty Expenses deferred	3,626.39	-
Balance as at 31 March	3,626.39	-

45 Obligation for customer claims

Particulars	31 March 2024		31 March 2023	
	Less than 1 year	Total	Less than 1 year	Total
Warranty claims	1,095.32	1,095.32	6,446.85	6,446.85
Total	1,095.32	1,095.32	6,446.85	6,446.85

Movement of Provision for customer claim

	31 March 2024	31 March 2023
Balance as at the beginning of the year	3,067.73	2,527.95
Less - Utilised during the year	(1,619.62)	(2,097.02)
Add - Created during the year	4,519.26	6,015.92
Balance as at the end of the year	5,967.37	6,446.85
Less:- Insurance receivable netted off	(5,955.59)	(3,379.12)
Balance as per balance sheet	11.78	3,067.73

47 Ratios

Particulars	Numerator	Denominator	As at 31 March 2024	As at 31 March 2023	Variance (In %)
Current ratio	Current Assets	Current Liabilities	0.99	0.98	1.00%
Debt-equity ratio 1	Total Debt	Shareholder's Equity	0.58	0.18	230.90%

Debt service coverage Ratio 2	Earnings available for debt service	Debt service	(5.69)	(14.59)	-60.99%
Return on Equity Ratio (ROE) 3	Net Profit after taxes - Preference dividend	Average Shareholder's Equity	-113.65%	-13.59%	-736.17%
Inventory Turnover ratio 4	Cost of goods sold	Average Inventory	51.69	280.56	-81.58%
Trade Receivable turnover ratio	Net Sales	Average Accounts Receivable	8.13	7.89	3.00%
Trade payable turnover ratio 5	Net Purchases	Average Trade Payables	7.13	10.50	-32.11%
Net capital turnover ratio 6	Net Sales	Average Working Capital	(97.70)	45.76	-313.50%
Net profit ratio	Net Profit	Net Sales	-48.1%	-53.7%	10.35%
Return on capital employed	Earning before interest and taxes	Average Capital Employed	-72.0%	-73.5%	-2.03%

1. Debt-equity ratio : Debt has increased while shareholder's equity has reduced
2. Debt service coverage Ratio : Earnings available for debt service has improved
3. Return on Equity Ratio (ROE) : Net loss percentage is higher in current year on account of provision for impairment on investment
4. Inventory Turnover ratio : There has been Increased in consumption of spares followed by increase in closing stock of spares
5. Trade payable Turnover ratio : Net Purchases has been reduced
6. Net capital turnover ratio : There has been increase in average working capital on account of increase in current loan and increase in sales

48 Additional disclosure with respect to amendments to Schedule III

(i) There is no transaction with any Struck off companies as on 31 March 2024

(ii) Compliance with number of layers of companies

The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

49 Transfer pricing

The Company has established a comprehensive system of maintenance of information and documents as required by the transfer pricing legislation under Sections 92-92F of the Income-tax Act, 1961. Since the law requires existence of such information and documentation to be contemporaneous in nature, the Company is in the process of updating the documentation for the international as well as specified domestic transactions (if applicable) entered into with the associated enterprises during the financial year and expects such records to be in existence latest by the end of the stipulated timeline, as required by law. The Management is of the opinion that its international as well as specified domestic transactions (if any) are at arm's length so that the aforesaid legislation will not have any impact on the financial statements, particularly on the amount of tax expenses and that of provision for taxation.

50 Disclosure in relation to funds advanced/received by Company

No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the company ("Ultimate Beneficiaries"). The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries."

51 Subsequent events

"Subsequent to the year end, to meet additional funding requirements, the Company intends to raise additional funds from the remaining approved

amount of INR 5,000 lakhs by issuing second tranche of Series D3 NCDs and Series D4 NCDs. The required approval of the shareholders of the Company are planned to be sought post completion of the necessary documentation.

The Company has also evaluated subsequent events from the balance sheet date to 5 August 2024, the date at which the standalone financial statements were available to be issued and determined that there are no other material items to disclose."

52 The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the Company towards Provident Fund and Gratuity. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.

53 Composite Scheme of Arrangement

A Composite Scheme of Arrangement (the "Scheme") is proposed to be filed with National Company Law Tribunal (the "NCLT") under the provisions of Sections 230 to 232 of the Companies Act, 2013, Section 2(1B) of the Income Tax Act 1961 and other applicable laws, for the purpose of amalgamation of ServiceMart Technologies Private Limited (the "Transferor Company 1") and Infinity Internet Private Limited (the "Transferor Company 2") into Service Lee Technologies Private Limited (the "Transferee Company"). With effect from the appointed date, post receipt of requisite regulatory approvals from the NCLT and other statutory authorities and upon effectiveness of the Scheme on the effective date, the Transferor Company 1 and the Transferor Company 2 shall be amalgamated with the Transferee Company and shall cease to exist as separate legal entities under the applicable laws.

54 Information with regards to other matters specified in Schedule III of Companies Act, 2013 is either Nil or not applicable to the Company for the year.

[611300] Notes - Regulatory deferral accounts

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies
Non-current investments	3,353.31	2,103.4	0	2,440.4
Name of body corporate in whom investment has been made	Servify (US) Inc.	Servify (US) Inc.	Servify Europe B V	Servify Europe B V
Number of shares of non-current investment made in body corporate	[shares] 28,65,329	[shares] 28,40,000	[shares] 81,65,00,000	[shares] 28,00,00,000

Details of non-current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies
Non-current investments	1,213.8	1,213.8	955	955
Name of body corporate in whom investment has been made	Servify (Canada) Inc.	Servify (Canada) Inc.	Servicelee Techsystem Solutions Pvt Ltd	Servicelee Techsystem Solutions Pvt Ltd
Number of shares of non-current investment made in body corporate	[shares] 21,25,00,000	[shares] 21,25,00,000	[shares] 9,55,50,000	[shares] 95,50,000

Details of non-current investments [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies
Non-current investments	0	2,308.41	933.54	933.54
Name of body corporate in whom investment has been made	Servify Middle East FZE	Servify Middle East FZE	Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi	Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi
Number of shares of non-current investment made in body corporate	[shares] 2,489	[shares] 1,109	[shares] 1,18,000	[shares] 1,18,000

Details of non-current investments [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	7		8	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries preference shares	Investment in subsidiaries preference shares
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies	Unquoted- instruments of subsidiary companies	Unquoted- instruments of subsidiary companies
Non-current investments	0	607.75	0	0
Name of body corporate in whom investment has been made	Servify UK Limited	Servify UK Limited	Servicemart Technologies Pvt Ltd	Servicemart Technologies Pvt Ltd
Number of shares of non-current investment made in body corporate	[shares] 2,75,000	[shares] 1,40,000	[shares] 1,832	[shares] 1,832

Details of non-current investments [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	9		10	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies
Non-current investments	0	0	0	0
Name of body corporate in whom investment has been made	(A) Servify Technology Solutions LLC, Russia	Servify Technology Solutions LLC, Russia	Servicemart Technologies Pvt Ltd	Servicemart Technologies Pvt Ltd
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 1,55,00,000	[shares] 60	[shares] 60

Footnotes

(A) Servify Technology Solutions LLC, Russia has been liquidated on 2 February 2024

Details of non-current investments [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	11		12	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies
Non-current investments	0.59	0.59	0	0
Name of body corporate in whom investment has been made	Servify (Singapore), Pte. Ltd.	Servify (Singapore), Pte. Ltd.	Infinity internet Private Limited	Infinity internet Private Limited
Number of shares of non-current investment made in body corporate	[shares] 1,000	[shares] 1,000	[shares] 10,300	[shares] 10,300

Details of non-current investments [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	13		14	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in subsidiaries preference shares	Investment in subsidiaries preference shares	Investments in debentures or bonds	Investments in debentures or bonds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted-instruments of subsidiary companies	Unquoted-instruments of subsidiary companies	Unquoted-instruments of subsidiary companies	Unquoted-instruments of subsidiary companies
Non-current investments	0	0	0	0
Name of body corporate in whom investment has been made	Infinity internet Private Limited	Infinity internet Private Limited	Infinity internet Private Limited	Infinity internet Private Limited
Number of shares of non-current investment made in body corporate	[shares] 2,138	[shares] 2,138	[shares] 120	[shares] 120

Details of non-current investments [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of non-current investments [Axis]	15	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	Unquoted- In equity instruments of subsidiary companies	Unquoted- In equity instruments of subsidiary companies
Non-current investments	1,142.2	1,606.26
Name of body corporate in whom investment has been made	Blackmelon Advance Technology Company Private Limited	Blackmelon Advance Technology Company Private Limited
Number of shares of non-current investment made in body corporate	[shares] 67,998	[shares] 8,889

Unless otherwise specified, all monetary values are in Lakhs of INR

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	7,598.44	12,169.15
Aggregate provision for diminution in value of non-current investments	19,051.64	2,126.49

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of current investments [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted Investments	Quoted Investments	Quoted Investments	Quoted Investments
Current investments	600.79	500.34	801.14	401.52
Basis of valuation of current investments	measured at FVTPL	measured at FVTPL	measured at FVTPL	measured at FVTPL
Name of body corporate in whom investment has been made	ICICI Prudential Overnight Fund - Growth	Aditya Birla Sun Life Money Manager Fund -Growth	HDFC Liquid Fund Regular	HDFC Liquid Fund Regular
Number of shares of current investment made in body corporate	[shares] 46,774.062	[shares] 359.766	[shares] 17,053.066	[shares] 4,383.9835

Details of current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of current investments [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Current investments [Abstract]				
Disclosure of details of current investments [Abstract]				
Details of current investments [Line items]				
Type of current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments	Current investments	Current investments
Nature of current investments	Quoted Investments	Quoted Investments	Quoted Investments	Quoted Investments
Current investments	900.77	650.24	1,001.41	751.77
Basis of valuation of current investments	measured at FVTPL	measured at FVTPL	measured at FVTPL	measured at FVTPL
Name of body corporate in whom investment has been made	HDFC Overnight Fund Regular Plan Growth	Kotak Liquid Fund Regular Plan	ICICI Prudential Liquid Fund Growth	ICICI Prudential Liquid Fund Growth
Number of shares of current investment made in body corporate	[shares] 25,568.865	[shares] 9,034.7434	[shares] 2,82,585.267	[shares] 661.3086

Details of current investments [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of current investments [Axis]	5	6
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Quoted Investments	Quoted Investments
Current investments	600.89	400.52
Basis of valuation of current investments	measured at FVTPL	measured at FVTPL
Name of body corporate in whom investment has been made	Aditya Birla Sun Life Overnight Fund Regular Plan Growth	Aditya Birla Sun Life Liquid Fund Growth
Number of shares of current investment made in body corporate	[shares] 1,55,805.729	[shares] 1,03,853.387

Unless otherwise specified, all monetary values are in Lakhs of INR

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	4,305.52	2,303.87
Market value of quoted current investments	4,305.52	2,303.87
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[611600] Notes - Non-current asset held for sale and discontinued operations

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-576.68	-13,848.09
Net cash flows from (used in) operating activities	-576.68	-13,848.09
Net cash flows from (used in) investing activities, continuing operations	-18,265.4	-7,132.51
Net cash flows from (used in) investing activities	-18,265.4	-7,132.51
Net cash flows from (used in) financing activities, continuing operations	19,139.64	17,127.37
Net cash flows from (used in) financing activities	19,139.64	17,127.37

[400100] Notes - Equity share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder			Sreevathsa Prabhakar	Sreevathsa Prabhakar
Permanent account number of shareholder			AHGPP7912B	AHGPP7912B
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 37,05,600	[shares] 37,05,600
Percentage of shareholding in company			65.73%	66.34%

Disclosure of shareholding more than five per cent in company [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	Shareholder 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity Shares	Equity Shares
Name of shareholder	TM Service Technology Holdings GmbH	TM Service Technology Holdings GmbH
Country of incorporation or residence of shareholder	GERMANY	GERMANY
Number of shares held in company	[shares] 7,80,000	[shares] 7,80,000
Percentage of shareholding in company	13.84%	13.96%

Disclosure of classes of equity share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 4,00,00,000	[shares] 4,00,00,000		(A) [shares] 4,00,00,000
Value of shares authorised	400	400		400
Number of shares issued	[shares] 56,37,441	[shares] 55,86,119		[shares] 56,37,441
Value of shares issued	56.37441	55.86119		56.37441
Number of shares subscribed and fully paid	[shares] 56,37,441	[shares] 55,86,119		[shares] 56,37,441
Value of shares subscribed and fully paid	56.37441	55.86119		56.37441
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 56,37,441	[shares] 55,86,119		[shares] 56,37,441
Total value of shares subscribed	56.37441	55.86119		56.37441
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 56,37,441	[shares] 55,86,119		[shares] 56,37,441
Value of shares called	56.37441	55.86119		56.37441
Value of shares paid-up	56.3744	55.8612		56.3744
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 20	[shares] 0		[shares] 20
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 51,302	[shares] 95,128		[shares] 51,302
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 51,322	[shares] 95,128		[shares] 51,322
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 51,322	[shares] 95,128		[shares] 51,322
Number of shares outstanding at end of period	[shares] 56,37,441	[shares] 55,86,119	[shares] 54,90,991	[shares] 56,37,441
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0.0002	0		0.0002
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0.51302	0.95128		0.51302
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0.5132	0.9513		0.5132
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0.5132	0.9513		0.5132
Equity share capital at end of period	56.37441	55.86119	54.90991	56.37441
Rights preferences and restrictions attaching to class of share capital			0	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment			0	

Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]			0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Terms and conditions of shares pending allotment			0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment			0
Over due period for which application money is pending prior to allotment of shares			0
Reason for over due period for which application money is pending prior to allotment of shares			0
Type of share			Equity Shares

(A) 12,000,000 equity shares of Rs.1 each and 28,000,000 preference shares of Re.1 each

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	(A) [shares] 4,00,00,000	
Value of shares authorised	400	
Number of shares issued	[shares] 55,86,119	
Value of shares issued	55.86119	
Number of shares subscribed and fully paid	[shares] 55,86,119	
Value of shares subscribed and fully paid	55.86119	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 55,86,119	
Total value of shares subscribed	55.86119	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 55,86,119	
Value of shares called	55.86119	
Value of shares paid-up	55.8612	
Par value per share	[INR/shares] 1	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 95,128	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 95,128	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 95,128	
Number of shares outstanding at end of period	[shares] 55,86,119	[shares] 54,90,991
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	

Amount of other issues during period		0	
Amount of shares issued under employee stock option plan		0.95128	
Amount of other issue arising out of conversion of securities during period		0	
Total aggregate amount of increase in equity share capital during period		0.9513	
Decrease in equity share capital during period [Abstract]			
Decrease in amount of treasury shares or shares bought back		0	
Other decrease in amount of shares		0	
Total decrease in equity share capital during period		0	
Total increase (decrease) in share capital		0.9513	
Equity share capital at end of period		55.86119	54.90991
Rights preferences and restrictions attaching to class of share capital	0		
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]			
Shares in company held by holding company		[shares] 0	
Shares in company held by ultimate holding company		[shares] 0	
Shares in company held by subsidiaries of its holding company		[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company		[shares] 0	
Shares in company held by associates of its holding company		[shares] 0	
Shares in company held by associates of its ultimate holding company		[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates		[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0		
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years		[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years		[shares] 0	
Aggregate number of shares bought back during last five years		[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0		
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	
Terms and conditions of shares pending allotment	00		
Number of shares proposed to be issued		[shares] 0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	0		
Over due period for which application money is pending prior to allotment of shares	0		
Reason for over due period for which application money is pending prior to allotment of shares	00		
Type of share		Equity Shares	

(A) 12,000,000 equity shares of Rs.1 each and 28,000,000 preference shares of Re.1 each

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Bonds/debentures [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,053.99	1,493.66	3,053.99	1,493.66
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Debentures [Member]		Non-convertible debentures others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,053.99	1,493.66	3,053.99	1,493.66
Nature of security [Abstract]				
Nature of security			Refer Note 18 in Text Block	Refer Note 18 in Text Block

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Bonds/debentures [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	6,033.33	1,860.16	6,033.33	1,860.16
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
	Debentures [Member]		Non-convertible debentures others [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	6,033.33	1,860.16	(A) 6,033.33	(B) 1,860.16
Nature of security [Abstract]				
Nature of security			Refer Note 21 in Text Block	Refer Note 21 in Text Block

Footnotes

(A) Redeemable non-convertible debentures

(B) Redeemable non-convertible debentures

Details of bonds or debentures [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Details of bonds or debentures [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [Line items]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Non-convertible	Non-convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	14.25%	14.25%	14.00%	14.00%
Particulars of redemption or conversion	Refer Note 19 in Text Block	Refer Note 19 in Text Block	Refer Note 19 in Text Block	Refer Note 19 in Text Block
Nominal value per bond or debenture	10,00,000	10,00,000	10,00,000	10,00,000
Number of bonds or debentures	500	220	600	0

[612700] Notes - Income taxes

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0
Income tax relating to components of other comprehensive income [Abstract]		
Total aggregated income tax relating to components of other comprehensive income	0	0
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-19,616.4	-19,407.99
Tax expense (income) at applicable tax rate	-4,937.06	-4,884.6
Tax effect of expense not deductible in determining taxable profit (tax loss)	4,281.74	461.4
Tax effect from change in tax rate	0	-896.15
Other tax effects for reconciliation between accounting profit and tax expense (income)	655.32	5,319.35
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-19,616.4	-19,407.99
Applicable tax rate	25.17%	25.17%
Total average effective tax rate	25.17%	25.17%

[611000] Notes - Exploration for and evaluation of mineral resources

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

[611900] Notes - Accounting for government grants and disclosure of government assistance

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets**Other current liabilities, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current liabilities, others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	0.06	0.02	5.73	4.07
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Statutory dues payable-Employees state insurance corporation	Statutory dues payable-Employees state insurance corporation	Statutory dues payable-National Pension Scheme Payable	Statutory dues payable-National Pension Scheme Payable
Other current liabilities, others	0.06	0.02	5.73	4.07

Other current liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current liabilities, others [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	12,834.37	14,069.59	1,527.57	1,256.42
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Deferred revenue reserve	Deferred revenue reserve	Deferred royalty income	Deferred royalty income
Other current liabilities, others	12,834.37	14,069.59	1,527.57	1,256.42

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	185.16	73.89		
Provision leave encashment	600.64	471.72	225.01	208.02
Total provisions for employee benefits	785.8	545.61	225.01	208.02
CSR expenditure provision	0	0	0	0
Other provisions			11.78	3,067.73
Total provisions	785.8	545.61	236.79	3,275.75

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Loans given subsidiaries [Member]		Loans given employees [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2024		31/03/2023	
Classification of assets based on security [Axis]	31/03/2024		31/03/2023	
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	6,238.73	4,221.55	43.4	21.67
Allowance for bad and doubtful loans	0	0	0	0
Total loans	6,238.73	4,221.55	43.4	21.67
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]	
	Loans given employees [Member]	Unsecured considered good [Member]
Classification of loans [Axis]	31/03/2024	
Classification of assets based on security [Axis]	31/03/2023	
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	4.05	23.11
Allowance for bad and doubtful loans	0	0
Total loans	4.05	23.11
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Total loans due by firms or companies in which any director is partner or director	0	0

Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	100.09	0	882.15	886.81
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Fixed Deposits	Fixed Deposits	Security deposits	Security deposits
Other non-current financial assets, others	100.09	0	882.15	886.81

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial liabilities, others [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	1,243.48	609.82
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Employee benefits payable	Employee benefits payable
Other current financial liabilities, others	1,243.48	609.82

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other non-current assets, others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	245.87	149.81	2,113.88	1,140.5
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Deferred Insurance	Deferred Insurance	Deferred Commission expense - contract asset	Deferred Commission expense - contract asset
Other non-current assets, others	245.87	149.81	2,113.88	1,140.5

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	301.85	5.73	0	5.73
Mode of valuation			Mobile handsets are valued at the lower of cost and the net realizable value after providing for obsolescence and other losses, where considered necessary.	Mobile handsets are valued at the lower of cost and the net realizable value after providing for obsolescence and other losses, where considered necessary.

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification of inventories [Axis]	Stores and spares [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	301.85	0
Mode of valuation		Spare parts are maintained by the Company primarily to fulfill the customer obligation and are valued at cost after providing for obsolescence and other losses, where considered necessary.

Other non-current financial liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other non-current financial liabilities others [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	416.39	125.05
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease Liabilities	Lease Liabilities
Other non-current financial liabilities, others	416.39	125.05

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial assets others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	2,078.4	2,834.92	203.15	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Insurance receivable	claim receivable	Fixed deposits	Fixed deposits
Other current financial assets others	2,078.4	2,834.92	203.15	0

Other current financial assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current financial assets others [Axis]	3	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	811.57	0
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	GST refund receivable	GST refund receivable
Other current financial assets others	811.57	0

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current assets others [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	1,412.21	2,408.58	6,327.6	7,383.65
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Deferred Insurance	Deferred Insurance	Deferred Commission expense - contract asset	Deferred Commission expense - contract asset
Other current assets, others	1,412.21	2,408.58	6,327.6	7,383.65

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other current assets others [Axis]	3
	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]	
Other current assets notes [Abstract]	
Other current assets [Abstract]	
Other current assets, others	3,626.39
Other current assets others [Abstract]	
Other current assets others [Line items]	
Description of other current assets others	Deferred Warranty Expenses - contract asset
Other current assets, others	3,626.39

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Advance tax [Member]		Advance income tax paid [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	1,094.49	617.86	1,094.49	617.86
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
	Advances given suppliers [Member]		Advances given employees [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	346.06	488.26	9.85	17
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]			
	Prepaid expenses [Member]		Other taxes receivable [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	186.06	129.47	2,222.3	3,290.63
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]	
	Other advances, others [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	22.28	9.98
Nature of other advance	Other advances	Other advances
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Total advance due by firms or companies in which any director is partner or director	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	6,644.48	6,646.68	6,486.6	6,534.2
Allowance for bad and doubtful debts	157.88	112.48	0	0
Total trade receivables	6,486.6	6,534.2	6,486.6	6,534.2
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classification based on current non-current [Axis]	Current [Member]	
	Doubtful [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [Line items]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	157.88	112.48
Allowance for bad and doubtful debts	157.88	112.48
Total trade receivables	0	0
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Other non-current liabilities others [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Other non-current liabilities others [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current liabilities [Abstract]		
Other non-current liabilities others	3,883.23	1,912.97
Other non-current liabilities others [Abstract]		
Other non-current liabilities others [Line items]		
Description of other non-current liabilities others	Deferred revenue reserve	Deferred revenue reserve
Other non-current liabilities others	3,883.23	1,912.97

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (39) [See below]	
Total dividend receivable	0	0
Total other non-current financial assets	982.24	886.81
Advances, non-current	1,094.49	617.86
Total other non-current assets	3,454.24	1,908.17
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	489.74	192.06
Total balance with banks	489.74	192.06
Cash on hand	0	0.12
Total cash and cash equivalents	489.74	192.18
Bank balance other than cash and cash equivalents	117.66	298.29
Total cash and bank balances	607.4	490.47
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	3,093.12	2,834.92
Advances, current	2,786.55	3,935.34
Total other current assets	14,152.75	13,727.57
Total other non-current financial liabilities	416.39	125.05
Nature of other provisions	Provision for customer claims	Provision for customer claims
Total other non-current liabilities	3,883.23	1,912.97
Current maturities of finance lease obligations	273.04	192.58
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	1,516.52	802.4
Advance received from customers	917.55	246.08
Total other advance	917.55	246.08
Total deposits refundable current	0	0
Withholding taxes payable	406.92	449.95
Service tax payable	0	0
Taxes payable other tax	1.32	0.78
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	408.24	450.73
Contribution to provident fund scheme	18.4	34.44
Total proposed equity dividend	0	0
Total proposed preference dividend	0	0
Total proposed dividend	0	0
Total other current liabilities	15,711.92	16,061.35

Textual information (39)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

A. Equity share capital

	Amount
.	
Balance as at 1 April 2022	54.91
Changes in Equity share capital due to prior period error	-
Restated balance as the beginning of the current reporting period	54.91
Issued during the year	-
Issued on exercise of stock options (refer note 46)	0.95
Balance as at 31 March 2023	55.86
Balance as at 1 April 2023	55.86
Changes in Equity share capital due to prior period error	-
Restated balance as the beginning of the current reporting period	55.86
Issued during the year	0.00
Issued on exercise of stock options (refer note 46)	0.51
Balance as at 31 March 2024	56.37

*Amount is below rounding off norms adopted by the Company

B. Instruments entirely equity in nature

Compulsorily Convertible Preference Shares:

	Amount
.	
Balance as at 1 April 2022	-

Add : Preference share at fair value through profit and loss	161.71
Issued during the year	5.81
Balance as at 31 March 2023	167.52
Balance as at 1 April 2023	167.52
Add : Preference share at fair value through profit and loss	-
Issued during the year	5.02
Balance as at 31 March 2024	172.54

C. Other equity

	Reserves and surplus				Total equity attributable to equity holders of the company
	Securities premium	Retained earnings	Employee stock options outstanding account	Remeasurements of defined benefit plans	
Balance as at 1 April 2022	1,743.83	(3,09,622.00)	3,289.69	(43.89)	(3,04,632.37)
Loss for the year	-	(19,407.99)	-	-	(19,407.99)
Add : Preference share at fair value through profit and loss	3,23,632.68	-	-	-	3,23,632.68
Other comprehensive income/(losses)	-	-	-	83.24	83.24
CCPS issued during the year	16,226.17	-	-	-	16,226.17
Transfer on account of exercise of stock option	520.44	-	(520.44)	-	-
ESOP compensation cost (refer note 49)	-	-	2,853.56	-	2,853.56

Balance as at 31 March 2023	3,42,123.12	(3,29,029.99)	5,622.81	39.35	18,755.29
Balance as at 1 April 2023	3,42,123.12	(3,29,029.99)	5,622.81	39.35	18,755.29
Loss for the year	-	(19,616.40)	-	-	(19,616.40)
Other comprehensive income/(losses)	-	-	-	(41.40)	(41.40)
CCPS issued during the year	14,557.01	-	-	-	14,557.01
Transfer on account of exercise of stock option	520.18	-	(520.18)	-	-
ESOP compensation cost (refer note 49)	-	-	1,657.23	-	1,657.23
Balance as at 31 March 2024	3,57,200.31	(3,48,646.39)	6,759.86	(2.05)	15,311.73

Nature and purpose of reserves:

"Retained earnings

This reserve represents undistributed accumulated earnings of the Company as on the balance sheet date."

"Securities premium

Securities premium is used to record the premium received on issue of shares. It is utilised in accordance with the provisions of the Companies Act, 2013."

"Employee stock options outstanding account

The Company has equity settled share-based payment plans for employees of the Company and its affiliates. The Company determines the compensation cost based on grant date fair value method. This amount is recognised in employee benefits expense in the Statement of Profit and Loss over the vesting period, with a corresponding adjustment to employee stock options outstanding account"

3. Property, plant and equipment

	Computers and peripherals	Furniture and fixture	Plant & Machinery	Total
Gross carrying amount (at deemed cost)				
Balance as at 1 April 2022	343.17	62.89	16.28	422.34
Additions	97.68	4.99	13.72	116.39
Disposals	(5.75)			(5.75)
Balance as at 31 March 2023	435.10	67.88	30.00	532.98

Balance as at 1 April 2023	435.10	67.88	30.00	532.98
Additions	37.22		1.72	38.94
Disposals	(207.86)		(2.18)	(210.04)
Balance as at 31 March 2024	264.46	67.88	29.54	361.88
Accumulated depreciation				
Balance as at 1 April 2022	119.77	14.92	7.63	142.32
Depreciation for the year	173.82	12.82	6.82	193.46
On disposals/ discarded/ written off	(5.46)			(5.46)
Balance as at 31 March 2023	288.13	27.74	14.45	330.32
Balance as at 1 April 2023	288.13	27.74	14.45	330.32
Depreciation for the year	90.78	10.45	6.45	107.68
On disposals/ discarded/ written off	(196.86)		(2.07)	(198.93)
Balance as at 31 March 2024	182.05	38.19	18.83	239.07
Net carrying value				
As at 31 March 2023	146.97	40.15	15.55	202.66
As at 31 March 2024	82.41	29.69	10.71	122.81

Notes:

- (i) The Company does not own any immovable property.
- (ii) The Company has not revalued its property, plant and equipment in the 2 years presented.

(iii) The Company has created charge on its property, plant and equipment.

4 Capital work in-progress

	Amount
Balance as at 1 April 2022	-
Additions	0.45
Capitalisation	-
Balance as at 31 March 2023	0.45
Balance as at 1 April 2023	0.45
Additions	
Expensed	(0.45)
Capitalisation	
Balance as at 31 March 2024	-

Amount in tangible assets under development for a period of --	As at 31 March 2023				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	0.45	-	-	-	0.45
Projects temporarily suspended	-	-	-	-	-
Total	0.45	-	-	-	0.45

No projects have been extended and exceeded the budgeted amount

5 Right-of-use assets

	Building / premises	Total
Gross caring value		
Balance as at 1 April 2022	642.66	642.66
Additions	38.14	38.14
Deletions	-	-
Balance as at 31 March 2023	680.80	680.80
Balance as at 1 April 2023	680.80	680.80
Additions	688.54	688.54
Deletions	(11.40)	(11.40)
Balance as at 31 March 2024	1357.94	1357.94
Accumulated depreciation		
Balance as at 1 April 2022	196.04	196.04
Depreciation for the year charged to profit & Loss account	141.69	141.69
Depreciation for the year capitalised	63.10	63.10
Deletions	-	-
Balance as at 31 March 2023	400.83	400.83
Balance as at 1 April 2023	400.83	400.83
Depreciation for the year charged to profit & Loss account	202.81	202.81

Depreciation for the year capitalised	77.67	77.67
Deletions	-	-
Balance as at 31 March 2024	681.31	681.31
Net carrying value		
As at 31 March 2023	279.97	279.97
As at 31 March 2024	676.63	676.63

Notes:

- (i) The lease agreements for immovable properties where the Company is the lessee are duly executed in favour of the Company.
(ii) The Company has not revalued its Right-of-use assets in the 2 years presented.
(iii) Refer note 35 for disclosures pertaining to Ind AS 116 - Leases.

6 Intangible assets

	Software	Patent	Technology Platform	Total
Balance as at 1 April 2022	174.08	12.96	4253.54	4440.57
Additions	220.95	18.56	1508.54	1748.05
Disposals/ discarded/ written off				-
Balance as at 31 March 2023	395.03	31.52	5762.08	6188.62
Balance as at 1 April 2023	395.03	31.52	5762.08	6,188.63
Additions	71.31	-	1142.56	1,213.87
Disposals/ discarded/ written off				-
Balance as at 31 March 2024	466.34	31.52	6904.64	7402.50
Accumulated amortisation				

Balance as at 1 April 2022	63.21	4.64	2,072.81	2,140.66
Amortisation for the year	87.97	5.83	2,074.61	2,168.41
On disposals/ discarded/ written off				-
Balance as at 31 March 2023	151.18	10.47	4,147.42	4,309.07
Balance as at 1 April 2023	151.18	10.47	4,147.42	4,309.07
Amortisation for the year	127.69	9.31	1,581.32	1,718.32
On disposals/ discarded/ written off				-
Balance as at 31 March 2024	278.87	19.78	5,728.74	6,027.39
Net carrying value				
As at 31 March 2023	243.85	21.05	1614.66	1879.55
As at 31 March 2024	187.47	11.74	1175.90	1375.11

Notes:

(i) The Company has not revalued its intangible assets for the 2 years presented.

7 Intangible assets under development

	Amount
.	
Balance as at 1 April 2022	955.65
Additions	2,689.36
Less: Assets capitalised during the year	(1,508.54)

Balance as at 31 March 2023	2,136.47
Balance as at 1 April 2023	2,136.47
Additions	2,717.19
Impairment*	(89.59)
Less: Assets capitalised during the year	(1,142.56)
Balance as at 31 March 2024	3,621.51

*Effect given in Salaries, wages and bonus

Notes:

(i) Ageing schedule

Amount in intangible assets under development for a period of --	As at 31 March 2024					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
Projects in progress	2,121.34	1,397.83	102.34	-	-	3,621.51
Projects temporarily suspended	-	-	-	-	-	-
Total	2,121.34	1,397.83	102.34	-	-	3,621.51

Amount in intangible assets under development for a period of --	As at 31 March 2023					Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years		
Projects in progress	2,007.49	128.97	-	-	-	2,136.46
Projects temporarily suspended	-	-	-	-	-	-

Total	2,007.49	128.97	-	2,136.46
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No project have been extended and exceeded the budgeted amount

8 Financial assets - Non current

8.1 Investments (at cost)

Unquoted				
In equity instruments of subsidiary companies (refer note (i) below)		7,598.44		12,169.15
Total non-current investments		7,598.44		12,169.15
Aggregate value of unquoted investments		26,650.08		14,295.64
Aggregate value of impairment in value of investments		19,051.64		2,126.49

Notes:

(i) In subsidiaries:

Servify (US) Inc.		3,353.31		2,103.40
2,865,329 (31 March 2023: 2,840,000) equity shares of USD @ 1 each, fully paid-up				
Servify Europe B V		7,734.33		2,440.40
816,500,000 (31 March 2023: 280,000,000) equity shares of EURO @ 0.01 each, fully paid-up				
Less : Provision for impairment		(7,734.33)		-
		-		2,440.40
Servify (Canada) Inc.		1,213.80		1,213.80
212,500,000 (31 March 2023: 212,500,000) equity shares of CAD @ 0.01 each, fully				

paid-up		
Servicelee Techsystem Solutions Pvt Ltd	955.00	955.00
95,550,000 (31 March 2023: 9,550,000) equity shares of INR @ 10 each, fully paid-up		
Servify Middle East FZE	5,453.65	2,308.41
2,489 (31 March 2023: 1,109) equity shares of AED @ 10,000 each, fully paid-up		
Less : Provision for impairment	(5,453.65)	-
	-	2,308.41
Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi	933.54	933.54
118,000 (31 March 2023: 118,000) equity shares of TRY @ 100 each, fully paid-up		
Servify UK Limited	2,787.36	1,372.94
275,000 (31 March 2023: 140,000) equity shares of GBP @ 10 each, fully paid-up		
Less : Provision for impairment	(2,787.36)	(765.19)
	-	607.75
Servify (Singapore), Pte. Ltd.	0.59	0.59
1,000 (31 Mrach 2023: 1,000) equity shares of SGD @1 each, fully paid-up		
Servify Technology Solutions LLC, Russia*	161.53	161.53
Nil (31 March 2023: 15,500,000) equity shares of RUB @ 1 each, fully paid-up		

Less : Impairment	(161.53)	(161.53)
	-	-
Infinity internet Private Limited	307.64	307.64
10,300 (31 March 2023: 10,300) equity Shares of INR 10 each fully paid up		
2,138 (31 March 2023: 2,138) Compulsorily Convertible Preference Shares of INR 10 each fully paid up		
120 (31 March 2023: 120) Compulsorily Convertible Debentures of INR 50,000 each fully paid up		
Less : Provision for impairment	(307.64)	(307.64)
	-	-
Investment in Blackmelon Advance Technology Company Private Limited	3,450.20	2,199.26
67,998 (31 March 2023: 8,889) equity shares of INR 10 each fully paid up		
Less : Provision for impairment	(2,308.00)	(593.00)
	1,142.20	1,606.26
Investment in Servicemart Technologies Pvt Ltd	299.13	299.13
60 (31 March 2023: 60) equity shares of INR 10 each fully paid up		
1,832 (31 March 2023: 1,832) equity shares of INR 10 each fully paid up		
Less : Provision for impairment	(299.13)	(299.13)
	-	-

*Servify Technology Solutions LLC, Russia has been liquidated on 2 February 2024

Investment in equity instruments of subsidiary companies		
Aggregate cost of investments	26,650.08	14,295.64
Aggregate amount of impairment in value of investments	(19,051.64)	(2,126.49)
Net carrying value	7,598.44	12,169.15

(iii) Information about subsidiaries

Name of the company	Location	Proportion (%) of interest
Servify (US) Inc.	USA	100%
Servify Europe B V	Europe	100%
Servify (Canada) Inc.	Canada	100%
Servicelee Techsystem Solutions Pvt Ltd	India	100%
Servify Middle East FZE	UAE	100%
Servify Turkey Teknoloji Servisleri Ticaret Limited Sirketi	Turkey	100%
Servify UK Limited	United Kingdom	100%
Servify (Singapore), Pte. Ltd.	Singapore	100%
Servify Technology Solutions LLC, Russia***	Russia	100%
Infinity Internet Private Limited	India	100%
Blackmelon Advance Technology Company Private Limited**	India	96.73%
ServiceMart Technologies Pvt Ltd (Based on control)*	India	90.44%

*The holding percentage of Servicemart Technologies Pvt. Ltd. is fully diluted basis on conversion of CCPS to equity.

**59,109 shares acquired from Blackmelon Advance Technology Company Private Limited through right issue.

***Servify Technology Solutions LLC, Russia is de-registered with effect from February 2, 2024.

There has been no change in percentage holding by the Company as compared to previous year, except in case of one subsidiaries mentioned above.

(iv) Exceptional Items

During the year ended 31 March, 2024, the Company has recognized a non-cash write down of investments aggregating to Rs. 16,925 lakhs which has been disclosed as an exceptional loss, in respect of various subsidiaries in India and overseas. The impairment is primarily due to unfavorable market conditions and slower than anticipated growth in volume of business in the respective markets based on which the respective cash flow projections and associated value in use has been revised downwards.

8.2 Loans

Unsecured, considered good unless otherwise stated

Loans to subsidiaries (Refer Note 39)	6,238.73	4,221.55
Loans to employees	43.40	21.67
	6,282.13	4,243.22

Notes:

(i) Loan given to Servicelee Tehcystem Solutions Pvt. Ltd. is for working capital purpose. It can be repaid in cash or set off against any payable to the borrower. Loan along with interest will be repaid on fund availability within 5 years from 30 July 2020. Pre-payment can be done in full or in part anytime during the term without any pre-payment costs or charges. No security is provided in respect of loan given. Loan will carry interest of 14.50% p.a.

(ii) Loan given to Blackmelon Advance Technology Company Pvt Limited for working capital purpose. Loan will carry interest of 14.50% p.a.

Movement of Loan

Sevicelee Techsystem solutions Pvt. Ltd	As at 31 March 2024	As at 31 March 2023
Opening balance	3,631.69	4,349.17
Loan given during the year	20,288.01	12,690.54
Repayment received druing the year	(18,371.13)	(14,027.27)
Interest charged during the year	690.16	619.25
Closing balance	6,238.73	3,631.69
Maximum amount outstanding during the year	7,283.19	6,778.04
Blackmelon Advance Technology Company Pvt. Ltd.	As at 31 March 2024	As at 31 March 2023
Opening balance	589.86	100.75
Loan given during the year	493.00	439.80
Interest charged during the year	115.86	49.31
Repayment received druing the year	(1,198.72)	-

Closing balance	-	589.86
Maximum amount outstanding during the year	1,194.07	589.86

8.3 Other financial assets

Unsecured, considered good - at amortised cost

Fixed Deposits	100.09	-
Security deposits	882.15	886.81
	982.24	886.81

9 Deferred taxes

9.1 Recognised deferred tax assets and (liabilities)

The deferred tax assets arising from deductible temporary differences and from carryforward of unused tax losses and tax credits not recognised since realisation is not probable are:

	Balance as on 1 April 2023	Not recognised in the Income during the year	Other Comprehensive Income during the year	Balance as at 31 March 2024
Deferred tax liability				
Right of use of Asset	-	162.80		162.80
(DTA recognised to the extent of DTL)	(162.80)			(162.80)
	-	-		-

9.2 Unrecognised deferred tax assets and (liabilities)

The deferred tax assets arising from deductible temporary differences and from carryforward of unused tax losses and tax credits not recognised since realisation is not probable are:

	Balance as on 1 April 2023	Not recognised through Statement of profit and loss during the year	Not recognised in the Other Comprehensive Income during the year	Balance as at 31 March 2024
Deferred tax asset				
Property, plant and equipment and intangible	664.07	94.69	-	758.76

assets				
Provision for compensated absences	171.08	36.72	-	207.80
Provision for gratuity	18.60	28.00	-	46.60
Provision for doubtful debts	39.22	11.43	-	50.65
Provision for ESOP cost	1,073.51	575.31	-	1,648.82
Provision of Bonus	95.00	76.64	-	171.64
Leases - Ind AS 116	-	10.71	-	10.71
Disallowance u/s 40a(ia) /40a(i)/43B	1,418.52	(1,058.07)	-	360.45
Business loss	10,161.28	(583.31)	-	9,577.97
Unabsorbed depreciation	1,241.66	363.55	-	1,605.21
Ind AS adjustments	263.19	(263.19)	-	-
Deferred tax assets	15,146.13	(707.52)	-	14,438.61
Deferred tax assets (net)	15,146.13	(707.52)	-	14,438.61

	Balance as on 1 April 2022	Not recognised through Statement of profit and loss during the year	Not recognised in the Other Comprehensive Income during the year	Balance as at 31 March 2023
Deferred tax asset				
Property, plant and equipment and intangible assets	455.19	208.88	-	664.07
Provision for				

compensated absences	119.79	51.29	-	171.08
Provision for gratuity	19.78	19.77	(20.95)	18.60
Provision for doubtful debts	23.37	15.85	-	39.22
Provision for ESOP cost	697.12	376.39	-	1,073.51
Rent Equilization	4.41	(4.41)	-	-
Provision of Bonus	151.58	(56.58)	-	95.00
Disallowance u/s 40a(ia) /40a(i)/43B	1,684.27	(265.76)	-	1,418.52
Business loss	5,793.98	4,367.30	-	10,161.28
Unabsorbed depreciation	899.56	342.10	-	1,241.66
Ind AS adjustments		263.19	-	263.19
Deferred tax assets	9,849.05	5,318.03	(20.95)	15,146.13
Deferred tax assets (net)	9,849.05	5,318.03	(20.95)	15,146.13

The unrecognised deferred tax assets expire based on the year of origination as follows* :

Origination year	Expiry financial year	31 March 2024	31 March 2023
FY 2015-16	FY 2023-24	-	28
FY 2016-17	FY 2024-25	229.08	229
FY 2017-18	FY 2025-26	355.80	356
FY 2018-19	FY 2026-27	881.44	881
FY 2019-20	FY 2027-28	1,385.08	1,385

FY 2020-21	FY 2028-29	1,151.82	1,152
FY 2021-22	FY 2029-30	2,774.42	2,774
FY 2022-23	FY 2030-31	2,726.38	3,356
FY 2023-24	FY 2031-32	73.97	-
		9,577.99	10,161

* This does not include unabsorbed depreciation of INR 63,63,37,925, however unabsorbed depreciation can be carried forward indefinitely.

10 Income taxes

a. Amounts recognised in the Standalone Balance Sheet

Non-current income tax assets			
Income-tax assets		1,094.49	617.86
Provision for tax		-	-
		1,094.49	617.86

b. The reconciliation between the statutory income-tax rate and the effective income-tax is as follows:	31 March 2024	31 March 2023
Loss for the year before income-tax expense	(19,616.40)	(19,407.99)
Tax expense using Company's statutory tax rate of 25.168%	(4,937.06)	(4,884.60)
Tax effect of:		
Current year temporary difference/losses for which no deferred tax asset is recognised	655.31	5,318.03
Expenses not deductible for tax purposes	4,281.74	461.40
On account of change in tax rate	-	(896.15)

Total tax expenses	-	-
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11 Other non-current assets		
Deferred Insurance - contract asset (refer note 44)	245.87	149.81
Deferred Commission expense - contract asset (refer note 44)	2,113.88	1,140.50
	2,359.75	1,290.31

12 Inventories		
Mobile handsets	-	5.73
Spares	301.85	-
	301.85	5.73

13 Financial assets - current		
13.1 Investments		
Investment measured at FVTPL		
Quoted Investments		
103,853.3870 units (March 31,2023: Nil units) Aditya Birla Sun Life Liquid Fund Growth	400.52	-
155,805.7290 units (March 31,2023: Nil units) Aditya Birla Sun Life Overnight Fund Regular Plan Growth	600.89	-
25,568.8650 units (March 31,2023: Nil units) HDFC Overnight Fund Regular Plan Growth	900.77	-

17,053.0660 units (March 31,2023: 4383.9835 units) HDFC Liquid Fund Regular	801.14	401.52
282,585.267 units (March 31,2023: 661.3086 units) ICICI Prudential Liquid Fund Growth	1,001.41	751.77
46,774.062 units (March 31,2023: Nil units) ICICI Prudential Overnight Fund - Growth	600.79	-
Nil units (March 31,2023: 359.766 units) Aditya Birla Sun Life Money Manager Fund -Growth	-	500.34
Nil units (March 31,2023: 9034.7434 units) Kotak Liquid Fund Regular Plan	-	650.24

	4,305.52	2,303.87
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Aggregate value of quoted investments	4,305.52	2,303.86
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13.2 Trade receivables

Considered good - Unsecured	4,245.25	5,445.51
Credit impaired - Unsecured	138.19	112.48
Total (A)	4,383.44	5,557.99
Unbilled receivables (B)	2,261.04	1,088.69
Less - allowance for expected credit loss	(19.67)	-
Less - allowance for credit impaired balances	(138.21)	(112.48)

Total (C)		(157.88)	(112.48)
Total (A+B+C)		6,486.60	6,534.20

Notes:

(i) Refer note 39 - Related party disclosures

(ii) Ageing for trade receivables for each of the category is as follows:

As at 31 March 2024	Unbilled	Outstanding for following periods from due date of payment					Total
		Less than 6 months*	6 months -1 year	1-2 Years	2-3 years	More than 3 years	
Undisputed Trade receivables –							
considered good		4,074.09	106.72	42.11	2.49	19.85	4,245.26
credit impaired		-	-	-	-	-	-
Disputed Trade receivables –							
considered good		-	-	-	-	-	-
credit impaired		21.86	34.64	23.75	13.99	43.95	138.19
Loss allowance							(157.88)
Unbilled receivables	2,261.04	-	-	-	-	-	2,261.04
Total	2,261.04	4,095.95	141.36	65.86	16.48	63.80	6,486.60

*Includes amount not due Rs. 1,683.50 lakhs

As at 31 March 2023	Unbilled	Outstanding for following periods from due date of payment					Total
		Less than 6 months*	6 months -1 year	1-2 Years	2-3 years	More than 3 years	
Undisputed Trade receivables –							
considered good		5,195.09	148.81	75.15	26.33	0.13	5,445.51
credit impaired		-	-	-	-	-	-
Disputed Trade receivables –							
considered good		-	-	-	-	-	-
credit impaired		-	38.08	24.26	10.19	39.95	112.48
Loss allowance							(112.48)
Unbilled receivables	1,088.69	-	-	-	-	-	1,088.69
Total	1,088.69	5,195.09	186.89	99.41	36.52	40.08	6,534.20

13.3 Cash and cash equivalents

Cash in Hand in Foreign currency	-	0.12
Balances with banks		
- In current accounts	489.74	192.06
	489.74	192.18

13.4 Bank balances other than cash and cash equivalents

Balance with banks in deposit accounts with original maturity of more than three months but less than twelve months	117.66	298.29
	117.66	298.29

13.5	Loan		
	Loan to employee	4.05	23.11
		4.05	23.11

13.6	Other financial assets		
	Unsecured, considered good		
	Insurance claim receivable	2,078.40	2,834.92
	Fixed deposits	203.15	-
	GST refund receivable	811.57	-
		3,093.12	2,834.92

14 Other current assets
Unsecured, considered good

Prepaid expenses	186.06	129.47
Deferred Insurance - contract asset (refer note 44)	1,412.21	2,408.58
Deferred Commission expense - contract asset (refer note 44)	6,327.60	7,383.65
Deferred Warranty Expenses - contract asset (refer note 44)	3,626.39	-

Goods and Services Tax ('GST') input credit receivable	2,222.30	3,290.63
Advance to suppliers	346.06	488.26
Advance to employee	9.85	17.00
Other advances	22.28	9.98
	14,152.75	13,727.57

15 Equity share capital	31 March 2024	31 March 2023
Authorised		
12,000,000 (31 March 2023: 12,000,000) equity shares of Re.1 each	120.00	120.00
	120.00	120.00
Issued, subscribed, paid-up shares		
5,637,441 (31 March 2023: 5,586,119) equity shares of Re.1 each, fully paid up	56.37	55.86
	56.37	55.86

(a) Reconciliation of the number of equity shares outstanding at the beginning and at the end of the year

	As at 31 March 2024		As at 31 March 2023	
	Number of shares	Amount	Number of shares	Amount
At the beginning of the year	55,86,119	55.86	54,90,991	54.91
Add: issued during the year	20	0.00	-	-
Add: issued on exercise of stock options (refer note 46)	51,302	0.51	95,128	0.95

Outstanding at the end of the year	56,37,441	56.37	55,86,119	55.86
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*Amount is below rounding off norms adopted by the Company

(b) Rights, preferences and restriction attached to equity shares

The Company has equity shares having a par value of Re. 1 per share. Each holder of equity shares, as reflected in the records of the Company is entitled to one vote in respect of each share held for all matters submitted to vote in the shareholder meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets, if any, of the Company after distribution of all preferential amounts. The distribution will be in the proportion to the number of equity shares held by the shareholders, except for 15,315 equity shares which have liquidation preference and dividend preference over the other equity shares, in terms of the Amended and Restated Shareholders Agreement dated August 21, 2023 and the Amended and Restated Articles of Association of the Company.

(c) Employee stock options

Terms attached to stock options granted to employees are described in note 46 regarding employee share based payments.

(d) Details of shareholders holding more than 5% equity shares in the Company:

Name of the shareholder	As at 31 March 2024		As at 31 March 2023	
	Number of shares	% holding	Number of shares	% holding
Sreevathsa Prabhakar	37,05,600	65.73%	37,05,600	66.34%
TM Service Technology Holdings GmbH	7,80,000	13.84%	7,80,000	13.96%

Shares held by promoter at the end of the year

Promoter Name	As at 31 March 2024			As at 31 March 2023		
	No. of Shares	% of total Shares	% Change during the year	No. of Shares	% of total Shares	% Change during the year
Sreevathsa Prabhakar	37,05,600	65.73%	-0.60%	37,05,600	66.34%	-7.64%

(e) Shares reserved for issuance under options and contracts/commitments

Particulars	31 March 2024		31 March 2023	
	Number of shares	Amount	Number of shares	Amount
Compulsorily convertible cumulative participating preference shares ('CCPS')				

Seed Round 1 CCPS	4,27,400	4.27	4,27,400	4.27
Seed Round 2 CCPS	5,43,200	5.43	5,43,200	5.43
Series A CCPS *	8,52,800	8.53	8,52,800	8.53
Series B CCPS *	32,53,975	32.54	32,53,975	32.54
Series B+ CCPS *	10,94,657	10.95	10,94,657	10.95
Series C CCPS *	40,77,381	40.77	40,77,381	40.77
Series D1 CCPS *	8,76,314	8.76	8,76,314	8.76
Series D2 CCPS *	5,82,432	5.82	5,82,432	5.82
Series D3 CCPS *	5,23,176	5.23	-	-
	1,22,31,335	122.30	1,17,08,159	117.07

Refer note 16(b) for the conversion ratio.

*equivalent number of equity shares to be issued to the preference shareholders based on shareholding agreement.

16 Instruments entirely equity in nature		31 March 2024	31 March 2023
Preference shares			
Authorised			
28,000,000 (31 March 2023: 28,000,000) preference shares of Re. 1 each		280.00	280.00
		280.00	280.00

Issued, subscribed, paid-up share		
427,400 (31 March 2023: 427,400) preference shares (Seed Round 1) of Re. 1 each, fully paid up	4.27	4.27
543,200 (31 March 2023: 543,200) preference shares (Seed Round 2) of Re. 1 each, fully paid up	5.43	5.43
852,800 (31 March 2023: 852,800) preference shares (Series A) of Re. 1 each, fully paid up	8.53	8.53
3,230,193 (31 March 2023: 3,230,193) preference shares (Series B) of Re. 1 each, fully paid up	32.30	32.30
23,782 (31 March 2023: 23,782) preference shares (Series B) partly paid up of Re. 0.1 each	0.02	0.02
76,739 (31 March 2023: 76,739) preference shares (Series C) partly paid up of Re. 0.1 each	0.08	0.08
1,094,657 (31 March 2023: 1,094,657) preference shares (Series B Plus) of Re. 1 each, fully paid up	10.95	10.95
4,889,628 (31 March 2023: 4,889,628) preference shares (Series C) of Re. 1 each, fully paid up	48.90	48.90
5,131,840 (31 March 2023: 5,131,840) preference shares (Series D1) of Re. 1 each, fully paid up	51.32	51.32
11,312 (31 March 2023: 11,312) preference shares (Series D2) partly paid up of Re. 0.1 each	0.01	0.01
533,411 (31 March 2023: 533,411) preference shares (Series D2) of Re. 1 each, fully paid up	5.33	5.33
37,709 (31 March 2023: 37,709) preference shares (247 CCPS) of Re. 1 each, fully paid up	0.38	0.38
499,181 (31 March 2023: Nil) preference shares (Series D3) of Re. 1 each, fully paid up	4.99	-
23,995 (31 March 2023: Nil) preference shares (Series D3) partly paid up of Re. 0.1 each	0.02	-
	172.53	167.53

a) Reconciliation of the number of preference shares outstanding at the beginning and at the end of the year

	As at 31 March 2024		As at 31 March 2023	
	Number of shares	Amount	Number of shares	Amount
.				
.				

At the beginning and the end of the year				
Seed Round 1 CCPS	4,27,400	4.27	4,27,400	4.27
Seed Round 2 CCPS	5,43,200	5.43	5,43,200	5.43
Series A CCPS	8,52,800	8.53	8,52,800	8.53
Series B CCPS	32,53,975	32.32	32,53,975	32.33
Series B Plus CCPS	10,94,657	10.95	10,94,657	10.95
Series C CCPS	49,66,367	48.97	49,66,367	48.97
Series D1 CCPS	51,31,840	51.32	51,22,730	51.23
Series D2 CCPS	5,44,723	5.34	-	-
247 CCPS	37,709	0.38	-	-
Shares issued during the year				
Series D1 CCPS	-	-	9,110	0.09
Series D2 CCPS	-	-	5,44,723	5.35
247 CCPS	-	-	37,709	0.38
Series D3 CCPS	5,23,176	5.02	-	-
	1,73,75,847	172.53	1,68,52,671	167.53

(b) Rights, preferences and restrictions attached to preference shares

0.01% Compulsorily Convertible Preference Shares

The Seed Round 1 Preference Shares is Cumulative Compulsory Convertible Preference Shares. These Preference Shares have a face value of Re. 1 (Rupee One) each. These Preference Shares are entitled to dividend of 0.01% (zero point zero one percent) per annum on an as-if converted to equity shares basis. These Preference Shares are also entitled to liquidation preference rights of 100% of the value subscribed and shall be distributed in accordance with the terms of shareholder's agreement. The holders of these Preference Shares would be entitled to voting rights and other rights as per the terms and condition of shareholder's agreement. The conversion ratio of the Seed Round 1 Preference Shares into equity shares shall be 1:1.

The Seed Round 2 Preference Shares are Cumulative Compulsory Convertible Preference Shares. Each Seed Round 2 Preference Share has a face value of Re. 1 (Rupee One) each. These Preference Shares are entitled to dividend of 0.01% (zero point zero one percent) per annum on an as-if converted to equity shares basis. These Preference Shares are also entitled to liquidation preference rights of 100% of the value subscribed and shall be distributed in accordance with the terms of shareholder's agreement. The holders of Seed Round I Preference Shares would be entitled to voting rights over the equity shareholder's and the Seed Round 1 shareholder's and other rights as per the terms and condition of shareholder's

agreement. The conversion ratio of the Seed Round 2 Preference Shares into equity shares shall be 1:1.

0.01% Series A Cumulsorily Convertible Preference Shares

The Series A Preference Shares are Cumulative Compulsory Convertible Preference shares. These Preference Shares have a face value of Re. 1 (Rupee One) each. These Preference Shares are entitled a dividend of 0.01% (zero point zero one percent) per annum on an as-if converted to equity shares basis. These Preference Shares are entitled to liquidation preference rights of 100% of the value subscribed and shall be distributed in accordance with the terms of shareholder's agreement. These Preference Shares would be entitled to voting rights and other rights as per the terms and condition of shareholder's agreement. The conversion ratio of the Series A Preference Shares into equity shares shall be 1:1.

0.01% Series B Cumulsorily Convertible Preference Shares

Each Series B Preference Shares is a Cumulative, Compulsorily Convertible Preference Share. These Preference Shares have a face value of Re. 1 (Rupee One) each. These Preference Shares are entitled a dividend of 0.01% (zero point zero one percent) per annum on an as-if converted to equity shares basis. These Preference Shares are entitled to liquidation preference rights of 100% of the value subscribed and shall be distributed in accordance with the terms of shareholder's agreement. These Preference Shares would be entitled to voting rights and other rights as per the terms and condition of shareholder's agreement. The conversion ratio of the Series B Preference Shares into equity shares shall be 1:1.

Series B Plus Cumulative Compulsorily Convertible Preference Shares

Each Series B Plus Preference Shares is a Cumulative, Compulsorily Convertible Preference Share. Each Series B Plus Preference Share has a face value of Re. 1 (Rupee one) each. These Preference Shares are entitled a dividend of 0.01% (zero point zero one percent) per annum on an as-if converted to equity shares basis. These Series B Plus Preference Shares shall automatically and mandatorily be converted into such number of fully paid-up Equity Shares as per the terms and condition of the shareholder's agreement. These Preference Shares would be entitled to voting rights and other rights as per the terms and condition of shareholder's agreement. The conversion ratio of the Series B Plus Preference Shares into equity shares shall be 1:1.

Series C Cumulative Compulsorily Convertible Preference Shares

Each Series C Preference Shares is a Cumulative, Compulsorily Convertible Preference Share. Each Series C Preference Share has a face value of Re. 1 (Rupee one) each. These Preference Shares are entitled a dividend of 0.01% (zero point zero one percent) per annum on an as-if converted to equity shares basis. These Series C Preference Shares shall automatically and mandatorily be converted into such number of fully paid-up Equity Shares. These Preference Shares would be entitled to voting rights and other rights as per the terms and condition of shareholder's agreement. The conversion ratio of the Series C Preference Shares into equity shares shall be 1:1 after true up of valuation on achievement of revenue threshold as per the terms and condition of shareholder's agreement.

Series D1 Cumulative Compulsorily Convertible Preference Shares

Each Series D1 Preference Shares is a Cumulative, Compulsorily Convertible Preference Share. Each Series D1 Preference Share has a face value of Re. 1 (Rupee one) each. These Preference Shares are entitled a dividend of 0.01% (zero point zero one percent) per annum on an as-if converted to equity shares basis. These Series D1 Preference Shares shall automatically and mandatorily be converted into such number of fully paid-up Equity Shares. These Preference Shares would be entitled to voting rights and other rights as per the terms and condition of shareholder's agreement. The conversion ratio of the Series D1 Preference Shares into equity shares shall be 1:1 after adjustments for post money valuation of Series D2 round as per the terms and condition of shareholder's agreement.

Series D2 and 247 CCPS Cumulative Compulsorily Convertible Preference Shares

Each Series D2 and 247 CCPS Preference Shares is a Cumulative, Compulsorily Convertible Preference Share. Each Series D2 and 247 CCPS Preference Share has a face value of Re. 1 (Rupee one) each. These Preference Shares are entitled a dividend of 0.01% (zero point zero one percent) per annum on an as-if converted to equity shares basis. These Series D2 and 247 CCPS Preference Shares shall automatically and mandatorily be converted into such number of fully paid-up Equity Shares. These Preference Shares would be entitled to voting rights and other rights as per the terms and condition of shareholder's agreement. The conversion ratio of the Series D2 and 247 CCPS Preference Shares into equity shares shall be determined as per the terms and condition of shareholder's agreement.

Series D3 Cumulative Compulsorily Convertible Preference Shares

Each Series D3 Preference Shares is a Cumulative, Compulsorily Convertible Preference Share. Each Series D3 Preference Share has a face value of Re. 1 (Rupee one) each. These Preference Shares are entitled a dividend of 0.01% (zero point zero one percent) per annum on an as-if converted to equity shares basis. These Series D3 Preference Shares shall automatically and mandatorily be converted into such number of fully paid-up Equity Shares. These Preference Shares would be entitled to voting rights and other rights as per the terms and condition of shareholder's agreement. The conversion ratio of the Series D3 Preference Shares into equity shares shall be 1:1 as per the terms and condition of shareholder's agreement.

The rights and obligations of the preference shareholder's are governed by the shareholder's agreement. Each issue of preference shares is at a different valuation and hence every new incoming preference shareholder would have a preference over previous preference shareholders on certain rights for e.g. liquidation preference. The voting rights are also governed by the shareholders agreement wherein a specific category of investors can approve specific matters relating to the business, e.g. reserved matters require specific consent of the lead investors on reserved

matter.

c) Details of shareholder's holding more than 5% preference shares in the Company:

Name of the shareholder	As at 31 March 2024		As at 31 March 2023	
	Number of shares	% holding	Number of shares	% holding
Iron Pillar Fund I Ltd.	9,38,907	5.40%	9,38,907	5.57%
Iron Pillar Top Up Fund	34,72,332	19.98%	34,72,332	20.60%
Iron Pillar PCC Cell A- Servify D	8,57,638	4.94%	8,57,638	5.09%
Catalyst Trusteeship Limited – Trustee – Blume Ventures (Opportunities) Fund IIB	9,11,197	5.24%	9,11,197	5.41%
Technology Insurance Company Inc.	11,30,634	6.51%	11,30,634	6.71%
Beenext Accelerate Fund1 Pte Ltd.	12,99,262	7.48%	12,99,262	7.71%

d) Shares held by promoter at the end of the year

Promoter Name	As at 31 March 2024			As at 31 March 2023		
	No. of Shares	% of total Shares	% Change during the year	No. of Shares	% of total Shares	% Change during the year
Sreevathsa Prabhakar	5,51,684	3.18%	51.6%	3,52,854	2.09%	-33.4%

e) Aggregate number of shares issued for consideration other than cash during the period of five years immediately preceding the reporting date

Particulars	Number of shares	Amount
ServiceMart Technologies Pvt Ltd*	60 Equity Share	299.13
ServiceMart Technologies Pvt Ltd*	1,832 CCPS	
Promotors of Blackmelon Advance Technology Company Private Limited**	37,709 CCPS	1,099.99

* Issued during the FY2019-20

* Issued during the FY2022-23

17 Other equity		
Securities premium	3,57,200.31	3,42,123.12
Retained earnings	(3,48,646.38)	(3,29,029.98)
Other comprehensive income	(2.05)	39.35
Employee stock compensation for options	6,759.86	5,622.81
Total other equity	15,311.74	18,755.30
(a) Securities premium		
At the beginning of the period	3,42,123.12	1,743.83
Add : Addition during the year	14,557.01	16,226.17
Add : Transfer from Financial liabilities Preference share at fair value through profit and loss	-	3,23,632.68
Add : Transfer from Employee stock options outstanding account on account of exercise of stock options (refer note 46)	520.18	520.44
At the end of the period	3,57,200.31	3,42,123.12
(b) Retained earnings		
At the beginning of the period	(3,29,029.98)	(3,09,621.99)
Add : Profit / (loss) for the year	(19,616.40)	(19,407.99)
At the end of the period	(3,48,646.38)	(3,29,029.98)
(c) Other comprehensive Income		

At the beginning of the period	39.35	(43.89)
Add: Remeasurement of defined benefit plans	(41.40)	83.24
At the end of the period	(2.05)	39.35
(d) Employee stock options outstanding account		
At the beginning of the period	5,622.81	3,289.69
Add: Employee stock compensation cost for the year	1,657.23	2,853.56
Less : Transfer from Employee stock options outstanding account on account of exercise of stock options (refer note 46)	(520.18)	(520.44)
At the end of the period	6,759.86	5,622.81

18 Non-current financial liabilities - borrowings		
Secured at amortised cost		
220 (31 March 2023: 520) 14.25% Series C redeemable non-convertible debentures of Rs. 1,000,000 each (Secured)	-	3,353.82
500 (31 March 2023: 520) 14.25% Series D1 & D2 redeemable non-convertible debentures of Rs. 1,000,000 each (Secured)	3,171.59	-
300 (31 March 2023: Nil) 14.00% Series D3 redeemable non-convertible debentures of Rs. 1,000,000 each (Secured)	2,958.03	-
300 (31 March 2023: Nil) 14.00% Series D4 redeemable non-convertible debentures of Rs. 1,000,000 each (Secured)	2,957.70	-
Less :Current maturity of long term debt	(6,033.33)	(1,860.16)
	3,053.99	1,493.66

Notes:

(i) Details of terms of repayment and security provided in respect of borrowings:

"The Company, on 08 September 2020 and 30 December 2020 allotted, Series C1 150 and Series C2 70 redeemable non-convertible debentures (NCDs) of the face value of Rs 1,000,000 each, aggregating to Rs. 2,200 lakhs to Trifecta Venture Debt Fund – II at interest rate of 14.25% per annum, each debenture to be redeemed in 30 & 26 equal instalment starting from March 2021 & July 2021.

The Company, on 11 January 2023 and 8 September 2023 allotted, Series D1 300 and Series D2 200 redeemable non-convertible debentures (NCDs) of the face value of Rs 1,000,000 each, aggregating to Rs. 5,000 lakhs to Trifecta Venture Debt Fund -III at interest rate of 14.25% per annum, each debenture to be redeemed in 18 & 20 equal instalment starting from July 2023 & January 2024.

The Company, on 14 December 2023 allotted, Series D3 300 redeemable non-convertible debentures (NCDs) of the face value of Rs 1,000,000 each, aggregating to Rs. 3,000 lakhs to Trifecta Venture Debt Fund -III at interest rate of 14.00% per annum, each debenture to be redeemed in 18 equal instalment starting from June 2024.

The Company, on 18 December 2023 allotted, Series D4 300 redeemable non-convertible debentures (NCDs) of the face value of Rs 1,000,000 each, aggregating to Rs. 3,000 lakhs to Innoven Capital India fund at interest rate of 14.00% per annum, each debenture to be redeemed in 18 equal instalment starting from June 2024.

The above NCDs are secured through hypothecation of all movable property, plant and equipment, inventories, accounts receivable and all current assets including Intellectual Property and Intellectual Property Rights both present and future including assets acquired through utilization of debenture subscription amount."

(ii) Utilisation of borrowings

The loan will be utilized by the Company for general corporate purpose

19	Non-current provisions		
	Provision for employee benefits		
	- Compensated absences	600.64	471.72
	- Gratuity (refer note 36)	185.16	73.89
		785.80	545.61
20	Non-current contract liabilities		
	Deferred revenue reserve (refer Note 43)	3,883.23	1,912.97
		3,883.23	1,912.97
21	Current financial liabilities		
21.1	Borrowings		
	at amortised cost		
	Secured		
	Current maturities of long-term borrowings (refer note 18)	6,033.33	1,860.16
		6,033.33	1,860.16
21.2	Trade payables		

Total outstanding dues of -		
- micro enterprises and small enterprises (refer note 42)	163.80	145.98
- creditors other than micro enterprises and small enterprises	5,721.99	4,424.71
	5,885.79	4,570.69

Notes:

(i) Refer note 39 - Related party disclosures

(ii) Ageing for trade payable from the due date of payment for each of the category is as follows:

As at 31 March 2024	Unbilled accruals	Outstanding for following periods from due date of payment				Total
		Less than 1 year*	1-2 years	2-3 years	More than 3 years	
Undisputed dues –						
MSME		160.80	3.00	-	-	163.80
Others		1,880.22	10.32	1.19	-	1,891.73
Disputed dues –						
MSME		-	-	-	-	-
Others		-	-	-	-	-
Unbilled dues	3,830.26	-	-	-	-	3,830.26
Total	3,830.26	2,041.02	13.32	1.19	-	5,885.79

*Includes amount Not due Rs. 850.81 lakhs

As at 31 March	Unbilled	Outstanding for following periods from due
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2023	accruals	date of payment				Total	
			Less than 1 year	1-2 years	2-3 years		More than 3 years
Undisputed dues –							
MSME		139.13		0.48	0.04	-	139.65
Others		1,657.08		18.49	19.73		1,695.30
Disputed dues –							
MSME						6.33	6.33
Others		-		2.59	-	8.98	11.57
Unbilled dues	2,717.85	-		-	-	-	2,717.85
Total	2,717.85	1,796.21		21.56	19.77	15.31	4,570.69

21.3	Other financial liabilities					
	Employee benefits payable		1,243.48			609.82
			1,243.48			609.82

22	Current contract liabilities					
	Deferred revenue reserve				12,834.37	14,069.59
	Deferred royalty income				1,527.57	1,256.42

	14,361.94	15,326.01
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Refer note 43(iv) for disclosure of movement in contract balances.

23 Other current liabilities

Statutory dues payable*	432.43	489.26
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Advance from customers	917.55	246.08
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	1,349.98	735.34
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* Statutory dues payable includes:

- Provident fund	18.40	34.44
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- Tax deducted at source (TDS)	406.92	449.95
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- Employees state insurance corporation	0.06	0.02
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- Profession tax	1.32	0.78
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- National Pension Scheme Payable	5.73	4.07
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	432.43	489.26
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24 Current provisions

Provision for employee benefits

- Compensated absences	225.01	208.02
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Provision for customer claims (refer note 45)	11.78	3,067.73
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	236.79	3,275.75
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[401200] Notes - Additional disclosures on balance sheet**Details of disclosures required under MSMED Act 2006 [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Micro small medium enterprises [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional balance sheet notes [Abstract]		
Details of disclosures required under MSMED Act 2006 [Abstract]		
Details of disclosures required under MSMED Act 2006 [Line items]		
Principal and interest due remaining unpaid [Abstract]		
Principal due remaining unpaid	163.8	145.98
Interest due remaining unpaid	0	0
Total principal and interest due remaining unpaid	163.8	145.98
Amount of interest paid under MSMED Act 2006	0	0
Amount of payments made to supplier beyond due date during year	0	0
Amount of interest due and payable for period	0	0
Amount of interest accrued and remaining unpaid at end of accounting year	0	0
Amount of further interest due and payable even in succeeding year	0	0
Maximum amount outstanding for period from micro small medium enterprises	0	0
Name supplier being micro small medium enterprises	Various	Various

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (40) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Guarantees	332.5	512.5	
Total contingent liabilities	332.5	512.5	
Classification of commitments [Abstract]			
Total commitments	0	0	
Total contingent liabilities and commitments	332.5	512.5	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of disclosures required under MSMED Act 2006 [Abstract]			
Principal and interest due remaining unpaid [Abstract]			
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Net worth of company	15,540.64	18,978.69	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	

Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	7,598.44	12,169.15
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	19,365.58	4,813.52
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

Textual information (40)

Disclosure of additional balance sheet notes explanatory [Text Block]

42. Dues to Micro and Small Enterprises ('MSME')

Under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED) which came into force from October 2, 2006, certain disclosures are required to be made relating to MSME. On the basis of the information and records available with the Company, the following disclosures are made for the amounts due to Micro and Small Enterprises.

	31 March 2024	31 March 2023
(a) the principal amount and the interest due thereon remaining unpaid to any supplier at the end of each accounting year;		
Principal	163.80	145.98
Interest Accrued	-	-
(b) The amount of interest paid by the buyer as per the Micro Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006)	-	-
(c) the amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
(d) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
(e) the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
(f) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under Section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024
Disclosure of revenue [TextBlock]	Textual information (41) [See below]

Textual information (41)

Disclosure of revenue [Text Block]

2.5 Revenue recognition

Revenue from services

"The Company accounts for Revenues from Contracts with Customers in accordance with 'Ind AS 115' which sets forth a single comprehensive model for recognizing and reporting revenues.

Revenue from providing services is recognized on accrual basis upon completion of the related services provided the consideration is reliably determinable and no significant uncertainty exists regarding the collection of the consideration and is billable in accordance with the specific terms of the arrangement / acceptance of work. Revenue from sale of Device protection plans is recognised on a straight line basis over the period of the plan."

Revenue towards satisfaction of performance is measured at the amount of transaction price (net of variable consideration, if any) allocated to that performance obligation. The transaction price of goods sold and services rendered is net of variable consideration on account of discounts and schemes offered by the Company as part of contract.

Revenue from platform license is recognised on contractual terms as per the agreement.

Warranty distribution is an arrangement wherein the Company arranges to provide warranty services to the customer. As the manufacturer provides the service to the customer and the Company does not have any service fulfillment obligation, which lies solely with the manufacturer, and its performance obligation is only to arrange to provide the warranty distribution service, under Ind AS revenue is recognised after deducting the amount payable to the manufacturer.

Revenue from sale of goods is recognised at the time of of transfer of significant risks and rewards of ownership to the buyer. All revenues are recognised only when collectability of the resulting receivable is reasonably assured, and are reported net of discounts and associated indirect taxes. The invoices are payable within contractually agreed period if any.

Royalty and support service income is recognised based on transaction price which is at arm's length.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of service concession arrangements [TextBlock]	NA	NA
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Contribution to Gratuity fund	Contribution to Gratuity fund
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	657.12	456.49
Plan assets, at fair value	471.95	382.59
Net surplus (deficit) in plan	-185.17	-73.9
Actuarial assumption of discount rates	7.20%	7.30%
Actuarial assumption of expected rates of salary increases	10.00%	7.00%

Disclosure of net defined benefit liability (assets) [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			Plan assets [Member]
	Present value of defined benefit obligation [Member]			
Net defined benefit liability (assets) [Axis]	1			1
Defined benefit plans categories [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Contribution to Gratuity fund	Contribution to Gratuity fund		Contribution to Gratuity fund
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	139.1	155.73		
Interest expense (income), net defined benefit liability (assets)	31.35	24.7		
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)				28.86
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	-27.23	42.1		
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-4.09	33.57		
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-31.32	75.67		28.86
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)				73.89
Total contributions to plan, net defined benefit liability (assets)				73.89
Payments from plan, net defined benefit liability (assets)	13.39	28.58		-13.39
Increase (decrease) through other changes, net defined benefit liability (assets)	(A) 12.25	(B) 5.73		
Total increase (decrease) in net defined benefit liability (assets)	200.63	81.91		-89.36
Net defined benefit liability (assets) at end of period	657.12	456.49	374.58	-471.95

(A) Actuarial (gains) / losses recognized in OCI- due to experience adjustments

(B) Actuarial (gains) / losses recognized in OCI- due to experience adjustments

Disclosure of net defined benefit liability (assets) [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Net defined benefit liability (assets) [Axis]	Plan assets [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Contribution to Gratuity fund	
Changes in net defined benefit liability (assets) [Abstract]		
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Return on plan assets, net defined benefit liability (assets)	33.5	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	33.5	
Contributions to plan, net defined benefit liability (assets) [Abstract]		
Contributions to plan by employer, net defined benefit liability (assets)	79.16	
Total contributions to plan, net defined benefit liability (assets)	79.16	
Payments from plan, net defined benefit liability (assets)	-28.58	
Total increase (decrease) in net defined benefit liability (assets)	-84.08	
Net defined benefit liability (assets) at end of period	-382.59	-298.51

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits [TextBlock]	Textual information (42) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (42)

Disclosure of employee benefits [Text Block]

36 Employee benefits

The Company contributes to the following post-employment defined contribution and defined benefit plans in India.

(i) Defined contribution plan

The contribution to provident fund debited to the statement of profit and loss during the year amounts to Rs. 108.54 lakhs (31 March 2023 : Rs. 103.36 lakhs) and is included under Contributions to provident and other funds in Note 30.

(ii) Defined benefit plan

(a) Contribution to Gratuity fund

The Company provides for gratuity using the Projected Unit Credit method with actuarial valuations being carried out at each balance sheet date, based on legislation enacted upto the balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested. The amount recognized as an expense in the statement of profit and loss for the year ended 31 March 2024 is Rs. 143.77 lakhs (31 March 2023: 160.23 lakhs) (Refer Note 30).

The gratuity plan of the Company is funded plan as on balance sheet date. The scheme provides for lump- sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service.

The following tables summarise the components of net benefit expense recognised in the Statement of profit and loss and amounts recognised in the balance sheet.

	31 March 2024	31 March 2023
(i) Expense recognised in the Statement of profit and loss		
Current service cost	139.10	155.73
Interest cost on benefit obligation	4.67	4.49
	143.77	160.22
(ii) Amount recognised in the Statement of other comprehensive income		
- due to financial assumptions	4.09	(33.57)
- due to financial demographic Assumptions	27.23	(42.11)
- due to experience adjustments	12.25	5.73
Return on plan assets excluding interest income	(2.18)	(13.30)
	41.39	(83.25)
(iii) Reconciliation of present value of defined benefit obligations of fund		

Balance at the beginning of year	456.49	374.58
Current service cost	139.10	155.73
Interest cost	31.35	24.70
Benefits paid	(13.39)	(28.58)
Actuarial (gains) / losses recognized in OCI		
- due to financial assumptions	4.09	(33.57)
- due to demographic assumption	27.23	(42.11)
- due to experience adjustments	12.25	5.73
Benefit obligation of fund at the end of the year	657.12	456.49

	31 March 2024	31 March 2023
Plan assets		
(iv) Reconciliation of present value of plan assets		
Balance at the beginning of year	382.59	298.51
Actual return on plan assets (including interest income)	28.86	33.50
Contributions by the employer	73.89	79.16
Benefits paid	(13.39)	(28.58)
Fair value of plan assets at the end of the year	471.95	382.59
(v) Plan assets comprises of following :		

Insurer managed fund	471.95	382.59
	471.95	382.59
(vi) Net liability/(asset) recognised in balance sheet as at the year end		
Projected benefit obligation at the end of the year net of plan assets	185.16	73.89
	185.16	73.89
Classified as provisions:		
Current		-
Non-current	185.16	73.89
	185.16	73.89
(vii) Key actuarial assumptions		
Discount rate	7.20%	7.30%
Future salary increase	10.00%	5.00 % until year 1 inclusive, then 10.00%
Mortality rate during employment	Indian Assured Lives Mortality (2012-14)	Indian Assured Lives Mortality (2012-14)

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market. Assumptions regarding future mortality are based on the published statistics and mortality tables. The calculation of the defined benefit obligation is sensitive to the mortality assumptions.

Discount rate is based on the prevailing market yields of Indian Government securities as at year end for the estimated term of the obligations.

As at 31 March 2024, the weighted average duration of the defined benefit obligation is 6.26 years (31 March 2023: 5.47 years)

(viii) Sensitivity analysis	31 March 2024	31 March 2023
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The sensitivity analysis of significant actuarial assumption on the Defined Benefit Obligation (DBO) of fund as of end of reporting period is shown below:

A. Rate of discounting

Increase of 0.5%	(20.01)	(12.20)
------------------	---------	---------

Decrease of 0.5%	21.13	12.80
------------------	-------	-------

B. Rate of salary increase

Increase of 0.5%	17.22	11.34
------------------	-------	-------

Decrease of 0.5%	(16.86)	(11.08)
------------------	---------	---------

Note: Sensitivity for significant actuarial assumptions is computed by varying one actuarial assumption used for the valuation of defined benefit obligation, keeping all other assumptions constant. The methods and types of assumptions used in preparing the sensitivity analysis has not changed as compared to previous year.

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligations as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

(ix) Information on the maturity profile of the liabilities

Benefits expected to be paid after the reporting period	31 March 2024 Discounted Value/Present Values	31 March 2023 Discounted Value/Present Values
Year 1	73.17	54.05
Year 2	78.51	65.91
Year 3	89.46	67.12
Year 4	92.62	70.96
Year 5	88.22	67.59
Year 6 and onwards	709.67	405.56

(b) Compensated absences

The compensated absences are payable to all eligible employees for each day of accumulated leave on death or on resignation or upon

encashment during retirement on attaining superannuation age. Total expense recognised in the Statement of Profit and Loss in 'Employee benefits expense' under this plan aggregates to Rs. 145.90 lakhs (31 March 2023 : Rs. 219.02 lakhs). This is based on actuarial valuation report obtained from a certified actuary.

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	880.73	262.41
Total interest costs incurred	880.73	262.41
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[700100] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	SREEVATHSA PRABHAKAR	KARTHIK REDDY BEZAWADA	A N A N D RAMACHANDRAN PRASANNA	SREEKUMAR PRABHAKARAN PULAKOT
Director identification number of key managerial personnel or director	02993375	02214476	07424616	02245611
Date of birth of key managerial personnel or director	25/01/1977	28/05/1973	02/12/1958	02/05/1980
Designation of key managerial personnel or director	Director	Nominee Director	Nominee Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 37,05,600	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	113.11			
Gross salary to key managerial personnel or director	113.11	0	0	0
Total key managerial personnel or director remuneration	113.11	0	0	0

[612200] Notes - Leases**Disclosure of finance lease and operating lease by lessee [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Maturity [Axis]	Later than one year and not later than five years [Member]	
	31/03/2024	31/03/2023
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of finance lease and operating lease by lessee [Line items]		
Minimum finance lease payments payable	689.43	317.63

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases [TextBlock]	Textual information (43) [See below]	
Whether company has entered into any lease agreement	Yes	Yes
Disclosure of recognised finance lease as assets by lessee [TextBlock]		
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

Textual information (43)

Disclosure of leases [Text Block]

35 Leases

Leases as lessee

The Company enters into lease contracts primarily for the purpose of taking office spaces on lease to conduct its business in the ordinary course. The Company has elected not to apply the requirements of Ind AS 116 to short-term leases and certain leases for which the underlying asset is of low value.

The weighted average incremental borrowing rate of 10% p.a (31 March 2023: 10% p.a.) has been applied to lease liabilities recognised in the standalone balance sheet.

(i) Amounts recognised in the Standalone Statement of Profit and Loss

	31 March 2024	31 March 2023
.		
Rent expense relating to short term leases	38.81	37.29
Rent expense relating to low value assets	2.94	0.65
Depreciation of right-of-use of assets	202.81	141.69
Interest on lease liability	40.65	31.18

(ii) Carrying amounts of lease liabilities and the movement during the year is as follows:

	31 March 2024	31 March 2023
.		
Opening balance	317.63	478.67
Addition	657.38	36.78
Deletion	(12.11)	-
Accretion of interest charged to profit and loss	40.65	31.18
Accretion of interest capitalised during the year	8.58	9.13
Payments	322.71	238.14
Closing balance	689.42	317.63
Current	273.04	192.58

Non-current	416.39	125.05
-------------	--------	--------

(iii) Amount recognised in statement of cashflows		
	31 March 2024	31 March 2023
Total Cash outflow for leases	322.71	238.14

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses**Miscellaneous other operating revenues [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Miscellaneous other operating revenues [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	3.88	0	2,996.36	2,314.59
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Scrap sales	Scrap sales	Royalty income	Royalty income
Miscellaneous other operating revenues	3.88	0	2,996.36	2,314.59

Miscellaneous other operating revenues [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Miscellaneous other operating revenues [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other operating revenues [Abstract]				
Other operating revenues [Abstract]				
Miscellaneous other operating revenues	813.36	695.33	30.26	0
Miscellaneous other operating revenues [Abstract]				
Miscellaneous other operating revenues [LineItems]				
Description of miscellaneous other operating revenues	Support service	Support service	Others	Others
Miscellaneous other operating revenues	813.36	695.33	30.26	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (44) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	8,167.03	4,978.2
Revenue from sale of services	32,692.1	31,033.2
Other operating revenues	3,843.86	3,009.92
Other operating revenues	3,843.86	3,009.92
Total revenue from operations other than finance company	44,702.99	39,021.32
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	44,702.99	39,021.32
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	3,843.86	3,009.92
Total other operating revenues	3,843.86	3,009.92
Total other operating revenues	3,843.86	3,009.92
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	3,843.86	3,009.92
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	17.52	12.15
Total interest income on current investments	17.52	12.15
Interest income on non-current investments [Abstract]		
Interest on non-current intercorporate deposits	806.02	668.56
Total interest income on non-current investments	806.02	668.56
Total interest income	823.54	680.71
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	127.82	55.41
Total net gain/loss on sale of investments	127.82	55.41
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	14.1	68.82
Total net gain/loss on foreign currency fluctuations treated as other income	14.1	68.82
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	5.41	0.39
Interest on income tax refund	0	28.89
Miscellaneous other non-operating income	(A) 152.37	(B) 11.08
Total other non-operating income	171.88	109.18
Total other income	1,123.24	845.3
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Interest expense debt securities	840.08	231.23
Interest lease financing	40.65	31.18
Total interest expense	880.73	262.41

Other borrowing costs	2.18	26.29
Total finance costs	882.91	288.7
Employee benefit expense [Abstract]		
Salaries and wages	6,304.61	6,420.24
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	108.54	103.36
Total contribution to provident and other funds	108.54	103.36
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	1,728.57	2,104.59
Total employee share based payment	1,728.57	2,104.59
Leave encashment expenses	145.9	219.02
Gratuity	143.77	160.23
Staff welfare expense	229.09	254.93
Total employee benefit expense	8,660.48	9,262.37
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	310.49	335.14
Amortisation expense	1,718.32	2,168.41
Total depreciation, depletion and amortisation expense	2,028.81	2,503.55
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	41.75	37.94
Repairs to building	0	0
Repairs to machinery	64.65	40.77
Insurance	38.95	37.74
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	52.96	129.15
Total rates and taxes excluding taxes on income	52.96	129.15
Subscriptions membership fees	5.39	1.38
Electricity expenses	20.56	13.74
Telephone postage	147.6	74.79
Printing stationery	11.62	10
Information technology expenses	1,310.15	1,289.69
Travelling conveyance	147.9	226.83
Legal professional charges	240.21	290.82
Directors sitting fees	0	0
Bank charges	14.76	6.6
Advertising promotional expenses	231.7	173.56
Cost transportation [Abstract]		
Cost freight	233.22	796.75
Total cost transportation	233.22	796.75
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets investments	0	1,827.36
Total impairment loss on financial assets	0	1,827.36
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	52.16	64

Payment for taxation matters	2	1
Payment for other services	3.42	4.5
Payment for reimbursement of expenses	0	3.41
Total payments to auditor	57.58	72.91
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	(C) 729.15	(D) 852.2
Total other expenses	3,348.15	5,882.23
Current tax [Abstract]		
Total current tax	0	0

Footnotes

(A)

Interest income under EIR method - on security deposit	12.10
Interest income under EIR method - on loans to employee	2.60
Gain on lease modification	0.98
Others	2.82
Sundry balances written back	133.87

(B)

Interest income under EIR method - on security deposit	8.29
Interest income under EIR method - on loans to employee	2.79

(C)

Call centre expenses	159.69
Housekeeping expenses	43.80
Provision for doubtful debt (refer note 37B(i))	40.08
Provision for doubtful debt others	-
Sundry balances written off	21.80
Payment gateway facility expenses	104.52
Staffing Expenses	329.46
Miscellaneous expenses	29.81

(D)

Call centre expenses	142.79
Housekeeping expenses	26.97
Provision for doubtful debt (refer note 37B(i))	27.91

Provision for doubtful debt others	43.37
Sundry balances written off	18.01
Payment gateway facility expenses	102.55
Staffing Expenses	444.37
Miscellaneous expenses	46.23

Textual information (44)

Subclassification and notes on income and expense explanatory [Text Block]

25 Revenue from operations	31 March 2024	31 March 2023
Sale of services (refer note 43)	32,692.10	31,033.20
Sale of mobile handsets	8,167.03	4,978.20
Other operating revenue		
- Scrap sales	3.88	-
- Royalty income	2,996.36	2,314.59
- Support service (refer Note 39)	813.36	695.33
- Others	30.26	-
	44,702.99	39,021.32
26 Other income		
Interest income under EIR method		
- deposits with banks	17.52	12.15
- on loans	806.02	668.56
- on Income tax refund	-	28.89
- on security deposit	12.10	8.29
- on loans to employee	2.60	2.79

Net gain on sale of current investments	127.82	55.41
Foreign exchange gain (net)	14.10	68.82
Gain on sales of Fixed Assets	5.41	0.39
Gain on lease modification	0.98	-
Sundry balances written back	133.87	-
Others	2.82	-
	1,123.24	845.30
27 Operating direct cost		
Underwriting and repair expenses	12,411.39	22,421.70
Commission expense	11,029.36	11,052.95
Protection plan purchase	2.53	622.29
Subvention charges	2,204.46	2,249.17
	25,647.74	36,346.11
28 Purchases of Stock-in-Trade		
Purchase of mobile handsets	8,245.50	4,967.53
	8,245.50	4,967.53
29 Changes in inventories of Stock-in-Trade		

Inventories at the beginning of the year		
Mobile handsets	5.73	28.55
Spare parts	-	1.30
	5.73	29.85
Inventories at the end of the year		
Mobile handsets	-	5.73
Spare parts	301.85	-
	301.85	5.73
	(296.12)	24.12
30 Employee benefits expense		
Salaries, wages and bonus	6,304.61	6,420.24
Contribution to provident and other funds (refer note 36(i))	108.54	103.36
Compensated absences (refer note 36(ii)(b))	145.90	219.02
Gratuity (refer note 36(ii)(a))	143.77	160.23
ESOP compensation cost (refer note 46)	1,728.57	2,104.59
Staff welfare expenses	229.09	254.93
	8,660.48	9,262.37
31 Finance costs		

Interest expense of financial liabilities measured at amortised cost		
- on lease liabilities (refer note 35)	40.65	31.18
- on Debenture	840.08	231.23
Others	2.18	26.29
	882.91	288.70
32 Depreciation and amortisation expense		
Depreciation on Property, plant and equipment (refer note 3)	107.68	193.45
Depreciation on Right-of-use assets (refer note 5)	202.81	141.69
Amortisation on Intangible assets (refer note 6)	1,718.32	2,168.41
	2,028.81	2,503.55
33 Other expenses		
Rent charges (refer note 35)	41.75	37.94
Legal and professional fees	240.21	290.82
Advertising expenses	231.70	173.56
Technology expense	1,310.15	1,289.69
Call centre expenses	159.69	142.79
Logistics and freight charges	233.22	796.75

Electricity charges	20.56	13.74
Housekeeping expenses	43.80	26.97
Rates and taxes	52.96	129.15
Payment to auditors*	57.57	72.91
Repairs and maintenance	64.65	40.77
Insurance charges	38.95	37.74
Impairment of Investment	-	1,827.36
Travelling expenses	147.90	226.83
Communication expenses	147.60	74.79
Printing and stationery expenses	11.62	10.00
Bank charges	14.76	6.60
Membership and subscription expenses	5.39	1.38
Provision for doubtful debt (refer note 37B(i))	40.08	27.91
Provision for doubtful debt others	-	43.37
Sundry balances written off	21.80	18.01
Payment gateway facility expenses	104.52	102.55
Staffing Expenses	329.46	444.37
Miscellaneous expenses	29.81	46.23
	3,348.15	5,882.23
* Payment to auditors		
Statutory audit fee	52.16	64.00

Tax audit Fees	2.00	1.00
Certification fee and other charges	3.42	4.50
Reimbursement of expenses	-	3.41
Total payment to auditors	57.58	72.91

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	489.74	192.18	4,045.41
Cash and cash equivalents	489.74	192.18	
Income taxes paid (refund), classified as operating activities	476.63	123.41	
Total income taxes paid (refund)	476.63	123.41	

[500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Changes in inventories of stock-in-trade	-296.12	24.12
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-296.12	24.12
Exceptional items before tax	-16,925.15	0
Total exceptional items	-16,925.15	0
Details of nature of exceptional items	Impairment of Investment	
Total revenue arising from exchanges of goods or services	0	0
Domestic sale traded goods	8,167.03	4,978.2
Total domestic turnover goods, gross	8,167.03	4,978.2
Total export turnover goods, gross	0	0
Total revenue from sale of products	8,167.03	4,978.2
Domestic revenue services	32,691.64	31,033.1
Export revenue services	0.46	0.1
Total revenue from sale of services	32,692.1	31,033.2
Gross value of transaction with related parties	6,658.86	7,007.85
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement**Disclosure of fair value measurement of assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Measurement [Axis]	At fair value [Member]			Recurring fair value measurement [Member]
Classes of assets [Axis]	Other assets [Member]			Other assets 1 [Member]
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 1 of fair value hierarchy [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	4,305.52	2,303.87	0	4,305.52
Nature of other assets				Investments
Description of valuation techniques used in fair value measurement, assets				Level 1 Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	2,001.65	2,303.87		(A) 2,001.65
Total increase (decrease) in fair value measurement, assets	2,001.65	2,303.87		2,001.65
Assets at end of period	4,305.52	2,303.87	0	4,305.52
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				Net gain on sale of current investments
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				NA
Nature of other assets				Investments

(A) includes sales

Disclosure of fair value measurement of assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Measurement [Axis]	Recurring fair value measurement [Member]	
Classes of assets [Axis]	Other assets 1 [Member]	
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of fair value measurement of assets [Abstract]		
Disclosure of fair value measurement of assets [Line items]		
Assets	2,303.87	0
Nature of other assets	Investments	
Description of valuation techniques used in fair value measurement, assets	Level 1 Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.	
Reconciliation of changes in fair value measurement, assets [Abstract]		
Changes in fair value measurement, assets [Abstract]		
Purchases, fair value measurement, assets	2,303.87	
Total increase (decrease) in fair value measurement, assets	2,303.87	
Assets at end of period	2,303.87	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	Net gain on sale of current investments	
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	NA	
Nature of other assets	Investments	

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No
Disclosure of significant unobservable inputs used in fair value measurement of assets [TextBlock]		

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of entity's operating segments [TextBlock]	Textual information (45) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (45)

Disclosure of entity's operating segments [Text Block]

40 Segment information

"Ind AS 108, Operating segments, establishes standards for the way that public business enterprises report information about operating segments and related disclosures about products and services, geographic areas, and major customers. The Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by line of business. Accordingly, information has been presented along lines of business. The accounting principles used in these preparation of the standalone financial statements are consistently applied to record revenue and expenditure in individual segments, and are as set out in the accounting policies. The Founder and Director of the Company has been identified as the CODM.

The Company has presented data relating to its segments in its consolidated financial statements. Accordingly, in terms of paragraph 4 of the Indian Accounting Standard 108 (INDAS - 108) "Segment Reporting", no disclosures related to segments are presented in these standalone financial statements."

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

Details of subsidiaries which are yet to commence operations [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries which are yet to commence operations [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Details of subsidiaries which are yet to commence operations [Abstract]				
Details of subsidiaries which are yet to commence operations [LineItems]				
Name of subsidiary which is yet to commence operations	Servify (Singapore) Pte. Ltd.	Servify (Singapore) Pte. Ltd.	Servify Protech, Inc.	Servify Technology (Shenzhen) Co., Ltd.
Country of incorporation or residence of subsidiary which is yet to commence operations	SINGAPORE	SINGAPORE	UNITED STATES	CHINA

Details of subsidiaries which are yet to commence operations [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries which are yet to commence operations [Axis]	3
	01/04/2022 to 31/03/2023
Details of subsidiaries which are yet to commence operations [Abstract]	
Details of subsidiaries which are yet to commence operations [LineItems]	
Name of subsidiary which is yet to commence operations	Servify Protech, Inc.
Country of incorporation or residence of subsidiary which is yet to commence operations	UNITED STATES

Details of subsidiaries liquidated or sold during year [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries liquidated or sold during year [Axis]	1		2
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Details of subsidiaries liquidated or sold during year [Abstract]			
Details of subsidiaries liquidated or sold during year [LineItems]			
Name of subsidiary liquidated or sold during year	Servify Technology Solutions LLC	Servify Australia Pty Ltd	Servify Technology (Shenzhen), Co. Ltd.
Country of incorporation or residence of subsidiary liquidated or sold during year	R U S S I A N F E D E R A T I O N	A U S T R A L I A	C H I N A

Disclosure of details of subsidiaries [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Servify (US), Inc.	Servify (US), Inc.	Servify UK Limited	Servify UK Limited
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	UNITED KINGDOM	UNITED KINGDOM
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2023	01/04/2022	01/04/2023	01/04/2022
End date of accounting period of subsidiary	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	USD	USD	GBP	GBP
Exchange rate as applicable for subsidiary	83.35	82.11	105.23	101.56
Share capital of subsidiary	[Lakhs of USD] 2,124.51	[Lakhs of USD] 2,103.4	[Lakhs of GBP] 2,787.36	[Lakhs of GBP] 1,372.94
Reserves and surplus of subsidiary	[Lakhs of USD] -1,532.29	[Lakhs of USD] -2,321.6	[Lakhs of GBP] -1,936.67	[Lakhs of GBP] -1,303.52
Total assets of subsidiary	[Lakhs of USD] 31,767.59	[Lakhs of USD] 21,453.94	[Lakhs of GBP] 1,408.45	[Lakhs of GBP] 538.73
Total liabilities of subsidiary	[Lakhs of USD] 31,175.37	[Lakhs of USD] 21,443.61	[Lakhs of GBP] 557.76	[Lakhs of GBP] 420.4
Investment of subsidiary	[Lakhs of USD] 0	[Lakhs of USD] 0	[Lakhs of GBP] 0	[Lakhs of GBP] 0
Turnover of subsidiary	[Lakhs of USD] 29,133.59	[Lakhs of USD] 21,442.51	[Lakhs of GBP] 22.89	[Lakhs of GBP] 0
Profit before tax of subsidiary	[Lakhs of USD] -833.52	[Lakhs of USD] 776.64	[Lakhs of GBP] -683.38	[Lakhs of GBP] -296.59
Provision for tax of subsidiary	[Lakhs of USD] -318.95	[Lakhs of USD] 431.4	[Lakhs of GBP] 0	[Lakhs of GBP] 0
Profit after tax of subsidiary	[Lakhs of USD] -514.57	[Lakhs of USD] 1,208.04	[Lakhs of GBP] -683.38	[Lakhs of GBP] -296.59
Proposed dividend of subsidiary	[Lakhs of USD] 0	[Lakhs of USD] 0	[Lakhs of GBP] 0	[Lakhs of GBP] 0
Name of subsidiary	Servify (US), Inc.	Servify (US), Inc.	Servify UK Limited	Servify UK Limited
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	UNITED KINGDOM	UNITED KINGDOM

Disclosure of details of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Servify Middle East FZE	Servify Middle East FZE	Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi	Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	TURKEY	TURKEY
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2023	01/04/2022	01/04/2023	01/04/2022
End date of accounting period of subsidiary	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	AED	AED	TRY	TRY
Exchange rate as applicable for subsidiary	22.69	21.87	2.57	4.28
Share capital of subsidiary	[Lakhs of AED] 5,453.65	[Lakhs of AED] 2,308.41	[Lakhs of TRY] 933.54	[Lakhs of TRY] 50.5
Reserves and surplus of subsidiary	[Lakhs of AED] -4,796.79	[Lakhs of AED] -3,798.81	[Lakhs of TRY] -271.9	[Lakhs of TRY] 356.7
Total assets of subsidiary	[Lakhs of AED] 1,507.23	[Lakhs of AED] 1,526.31	[Lakhs of TRY] 102.6	[Lakhs of TRY] 158.65
Total liabilities of subsidiary	[Lakhs of AED] 850.38	[Lakhs of AED] 2,899.73	[Lakhs of TRY] 71.42	[Lakhs of TRY] 10.31
Investment of subsidiary	[Lakhs of AED] 716.97	[Lakhs of AED] 0	[Lakhs of TRY] 38.51	[Lakhs of TRY] 0
Turnover of subsidiary	[Lakhs of AED] 597.93	[Lakhs of AED] 672.06	[Lakhs of TRY] 241.91	[Lakhs of TRY] 75.58
Profit before tax of subsidiary	[Lakhs of AED] -1,041.88	[Lakhs of AED] -1,359.02	[Lakhs of TRY] -45.23	[Lakhs of TRY] -154.38
Provision for tax of subsidiary	[Lakhs of AED] 0	[Lakhs of AED] 0	[Lakhs of TRY] 0	[Lakhs of TRY] 0
Profit after tax of subsidiary	[Lakhs of AED] -1,041.88	[Lakhs of AED] -1,359.02	[Lakhs of TRY] -45.23	[Lakhs of TRY] -154.38
Proposed dividend of subsidiary	[Lakhs of AED] 0	[Lakhs of AED] 0	[Lakhs of TRY] 0	[Lakhs of TRY] 0
Name of subsidiary	Servify Middle East FZE	Servify Middle East FZE	Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi	Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	TURKEY	TURKEY

Disclosure of details of subsidiaries [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Service Lee Sigorta Ve Reasurans Brokerligi Limited Sirketi	Service Lee Sigorta Ve Reasurans Brokerligi Limited Sirketi	Saudi Servify Telecom and Information Technology Company	Servify Technology Solutions LLC
Country of incorporation or residence of subsidiary	TURKEY	TURKEY	SAUDI ARABIA	RUSSIAN FEDERATION
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Whether financial year of subsidiary different from financial year of holding company	No	No	Yes	Yes
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2023	01/04/2022	01/01/2023	01/01/2022
End date of accounting period of subsidiary	31/03/2024	31/03/2023	(A) 31/12/2023	31/12/2022
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	TRY	TRY	SAR	RUB
Exchange rate as applicable for subsidiary	2.57	4.28	22.23	1.0658
Share capital of subsidiary	[Lakhs of TRY] 38.51	[Lakhs of TRY] 64.2	[Lakhs of SAR] 716.97	[Lakhs of RUB] 167.4
Reserves and surplus of subsidiary	[Lakhs of TRY] -42.68	[Lakhs of TRY] -47.62	[Lakhs of SAR] -746.78	[Lakhs of RUB] -160.78
Total assets of subsidiary	[Lakhs of TRY] 332.82	[Lakhs of TRY] 83.09	[Lakhs of SAR] 400.11	[Lakhs of RUB] 15.27
Total liabilities of subsidiary	[Lakhs of TRY] 336.71	[Lakhs of TRY] 66.52	[Lakhs of SAR] 429.92	[Lakhs of RUB] 8.66
Investment of subsidiary	[Lakhs of TRY] 0	[Lakhs of TRY] 0	[Lakhs of SAR] 0	[Lakhs of RUB] 0
Turnover of subsidiary	[Lakhs of TRY] 674.56	[Lakhs of TRY] 184.71	[Lakhs of SAR] 305.08	[Lakhs of RUB] 0
Profit before tax of subsidiary	[Lakhs of TRY] -25.25	[Lakhs of TRY] 3.36	[Lakhs of SAR] -132.04	[Lakhs of RUB] -81.27
Provision for tax of subsidiary	[Lakhs of TRY] 0	[Lakhs of TRY] 0	[Lakhs of SAR] 0	[Lakhs of RUB] 0
Profit after tax of subsidiary	[Lakhs of TRY] -25.25	[Lakhs of TRY] 3.36	[Lakhs of SAR] -132.04	[Lakhs of RUB] -81.27
Proposed dividend of subsidiary	[Lakhs of TRY] 0	[Lakhs of TRY] 0	[Lakhs of SAR] 0	[Lakhs of RUB] 0
Name of subsidiary	Service Lee Sigorta Ve Reasurans Brokerligi Limited Sirketi	Service Lee Sigorta Ve Reasurans Brokerligi Limited Sirketi	Saudi Servify Telecom and Information Technology Company	Servify Technology Solutions LLC
Country of incorporation or residence of subsidiary	TURKEY	TURKEY	SAUDI ARABIA	RUSSIAN FEDERATION

(A) ** The reporting period of Saudi Servify Telecom and Information Technology Company, as per local laws of Kingdom of Saudi Arabia is January to December, however, for the purpose of preparing consolidated financial statements and form AOC-1, the management accounts for period April 1, 2023 till March 31, 2024 are considered.

Disclosure of details of subsidiaries [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	7		8	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Servify (Europe) B.V.	Saudi Servify Telecom and Information Technology Company	Servify (Canada), Inc	Servify (Europe) B.V.
Country of incorporation or residence of subsidiary	NETHERLANDS	SAUDI ARABIA	CANADA	NETHERLANDS
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	No	No
Reason if no filing has been made by subsidiary	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Whether financial year of subsidiary different from financial year of holding company	No	Yes	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2023	01/01/2022	01/04/2023	01/04/2022
End date of accounting period of subsidiary	31/03/2024	31/12/2022	31/03/2024	31/03/2023
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	EUR	SAR	CAD	EUR
Exchange rate as applicable for subsidiary	90.10	21.87	61.55	89.27
Share capital of subsidiary	[Lakhs of EUR] 7,734.33	[Lakhs of SAR] 394.02	[Lakhs of CAD] 1,213.8	[Lakhs of EUR] 2,440.4
Reserves and surplus of subsidiary	[Lakhs of EUR] -8,425.76	[Lakhs of SAR] -617	[Lakhs of CAD] -844.27	[Lakhs of EUR] -2,654.81
Total assets of subsidiary	[Lakhs of EUR] 4,509.73	[Lakhs of SAR] 77.03	[Lakhs of CAD] 641.2	[Lakhs of EUR] 2,860.53
Total liabilities of subsidiary	[Lakhs of EUR] 5,201.16	[Lakhs of SAR] 300.01	[Lakhs of CAD] 271.66	[Lakhs of EUR] 4,701.62
Investment of subsidiary	[Lakhs of EUR] 0	[Lakhs of SAR] 0	[Lakhs of CAD] 0	[Lakhs of EUR] 0
Turnover of subsidiary	[Lakhs of EUR] 1,792.85	[Lakhs of SAR] 106.68	[Lakhs of CAD] 1,036.6	[Lakhs of EUR] 567.75
Profit before tax of subsidiary	[Lakhs of EUR] -2,884.06	[Lakhs of SAR] -305.57	[Lakhs of CAD] 59.52	[Lakhs of EUR] -2,885.41
Provision for tax of subsidiary	[Lakhs of EUR] 0	[Lakhs of SAR] 0	[Lakhs of CAD] -337.75	[Lakhs of EUR] 0
Profit after tax of subsidiary	[Lakhs of EUR] -2,884.06	[Lakhs of SAR] -305.57	[Lakhs of CAD] 0.4	[Lakhs of EUR] -2,885.41
Proposed dividend of subsidiary	[Lakhs of EUR] 0	[Lakhs of SAR] 0	[Lakhs of CAD] 0	[Lakhs of EUR] 0
Name of subsidiary	Servify (Europe) B.V.	Saudi Servify Telecom and Information Technology Company	Servify (Canada), Inc	Servify (Europe) B.V.
Country of incorporation or residence of subsidiary	NETHERLANDS	SAUDI ARABIA	CANADA	NETHERLANDS

Disclosure of details of subsidiaries [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	9		10	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Servify (Singapore) Pte. Ltd.	Servify (Canada), Inc	SERVICILEE TECHSYSTEM SOLUTIONS PRIVATE LIMITED	Servify (Singapore) Pte. Ltd.
Country of incorporation or residence of subsidiary	SINGAPORE	CANADA	INDIA	SINGAPORE
CIN of subsidiary company			U74110MH2019PTC324219	
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	No	Yes	No
SRN of filing of balance sheet by subsidiary			F98146087	
Reason if no filing has been made by subsidiary	Not Applicable	Not Applicable		Not Applicable
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2023	01/04/2022	01/04/2023	01/04/2022
End date of accounting period of subsidiary	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Percentage of shareholding in subsidiary	100.00%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	SGD	CAD	INR	SGD
Exchange rate as applicable for subsidiary	61.94	60.70	NA	61.75
Share capital of subsidiary	[Lakhs of SGD] 0.59	[Lakhs of CAD] 1,213.81	955	[Lakhs of SGD] 0.62
Reserves and surplus of subsidiary	[Lakhs of SGD] 0.03	[Lakhs of CAD] -1,318.08	-77.52	[Lakhs of SGD] 0
Total assets of subsidiary	[Lakhs of SGD] 0.62	[Lakhs of CAD] 166.18	8,135.43	[Lakhs of SGD] 0.62
Total liabilities of subsidiary	[Lakhs of SGD] 0	[Lakhs of CAD] 194.39	7,257.95	[Lakhs of SGD] 0
Investment of subsidiary	[Lakhs of SGD] 0	[Lakhs of CAD] 0	0	[Lakhs of SGD] 0
Turnover of subsidiary	[Lakhs of SGD] 0	[Lakhs of CAD] 1,117.53	941.34	[Lakhs of SGD] 0
Profit before tax of subsidiary	[Lakhs of SGD] 0	[Lakhs of CAD] -40.46	46.56	[Lakhs of SGD] 0
Provision for tax of subsidiary	[Lakhs of SGD] 0	[Lakhs of CAD] 0	11.35	[Lakhs of SGD] 0
Profit after tax of subsidiary	[Lakhs of SGD] 0	[Lakhs of CAD] -40.46	35.2	[Lakhs of SGD] 0
Proposed dividend of subsidiary	[Lakhs of SGD] 0	[Lakhs of CAD] 0	0	[Lakhs of SGD] 0
Name of subsidiary	Servify (Singapore) Pte. Ltd.	Servify (Canada), Inc	SERVICILEE TECHSYSTEM SOLUTIONS PRIVATE LIMITED	Servify (Singapore) Pte. Ltd.
Country of incorporation or residence of subsidiary	SINGAPORE	CANADA	INDIA	SINGAPORE
CIN of subsidiary company			U74110MH2019PTC324219	

Disclosure of details of subsidiaries [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	11		12	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ServiceMart Technologies Private Limited	Servify Technology (Shenzhen) Co., Ltd.	Servify Protech, Inc.	SERVICLEEE TECHSYSTEM SOLUTIONS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	CHINA	UNITED STATES	INDIA
CIN of subsidiary company	U74999MH2016PTC413728			U74110MH2019PTC324219
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	No	No	Yes
SRN of filing of balance sheet by subsidiary	F97798763			F65889321
Reason if no filing has been made by subsidiary		Not Applicable	Not Applicable	
Whether financial year of subsidiary different from financial year of holding company	No	Yes	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2023	01/01/2022	01/04/2023	01/04/2022
End date of accounting period of subsidiary	31/03/2024	31/12/2022	31/03/2024	31/03/2023
Percentage of shareholding in subsidiary	(A) 15.91%	100.00%	100.00%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	CNY	USD	INR
Exchange rate as applicable for subsidiary	NA	NA	83.35	NA
Share capital of subsidiary	1.19	[Lakhs of CNY] 0	[Lakhs of USD] 0	955
Reserves and surplus of subsidiary	32.42	[Lakhs of CNY] 0	[Lakhs of USD] 0	-112.93
Total assets of subsidiary	36.36	[Lakhs of CNY] 0	[Lakhs of USD] 0	4,965.1
Total liabilities of subsidiary	2.75	[Lakhs of CNY] 0	[Lakhs of USD] 0	4,122.83
Investment of subsidiary	0	[Lakhs of CNY] 0	[Lakhs of USD] 0	0
Turnover of subsidiary	0	[Lakhs of CNY] 0	[Lakhs of USD] 0	1,126.86
Profit before tax of subsidiary	-7.81	[Lakhs of CNY] 0	[Lakhs of USD] 0	50.22
Provision for tax of subsidiary	0	[Lakhs of CNY] 0	[Lakhs of USD] 0	13.28
Profit after tax of subsidiary	-7.81	[Lakhs of CNY] 0	[Lakhs of USD] 0	36.94
Proposed dividend of subsidiary	0	[Lakhs of CNY] 0	[Lakhs of USD] 0	0
Name of subsidiary	ServiceMart Technologies Private Limited	Servify Technology (Shenzhen) Co., Ltd.	Servify Protech, Inc.	SERVICLEEE TECHSYSTEM SOLUTIONS PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	CHINA	UNITED STATES	INDIA
CIN of subsidiary company	U74999MH2016PTC413728			U74110MH2019PTC324219

(A) ServiceMart Technologies Private Limited is a subsidiary by virtue of having control on the composition of the Board of Directors and holding 90.16% stake on a fully diluted basis.

Disclosure of details of subsidiaries [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	13		14	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Infinity Internet Private Limited	ServiceMart Technologies Private Limited	Blackmelon Advance Technology Company Private Limited	Servify Protech, Inc.
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	UNITED STATES
CIN of subsidiary company	U74999MH2014PTC259157	U74999MH2016PTC413728	U37200DL2012PTC240468	
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes	No
SRN of filing of balance sheet by subsidiary	F98085129	F76105998	N00801803	
Reason if no filing has been made by subsidiary				Not Applicable
Whether financial year of subsidiary different from financial year of holding company	No	No	No	No
Financial year of subsidiary [Abstract]				
Start date of accounting period of subsidiary	01/04/2023	01/04/2022	01/04/2023	01/04/2022
End date of accounting period of subsidiary	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Percentage of shareholding in subsidiary	100.00%	(A) 15.91%	96.73%	100.00%
Key information about subsidiary [Abstract]				
Reporting currency of subsidiary	INR	INR	INR	USD
Exchange rate as applicable for subsidiary	NA	NA	NA	NA
Share capital of subsidiary	18.74	1.19	6.8	[Lakhs of USD] 0
Reserves and surplus of subsidiary	-58.38	40.24	144.87	[Lakhs of USD] 0
Total assets of subsidiary	21.26	42.5	702.4	[Lakhs of USD] 0
Total liabilities of subsidiary	60.9	1.07	550.73	[Lakhs of USD] 0
Investment of subsidiary	0	0	0	[Lakhs of USD] 0
Turnover of subsidiary	30.96	3.06	1,137.29	[Lakhs of USD] 0
Profit before tax of subsidiary	1.7	-1.58	-396	[Lakhs of USD] 0
Provision for tax of subsidiary	1.8	0	0	[Lakhs of USD] 0
Profit after tax of subsidiary	-0.1	-1.58	-396	[Lakhs of USD] 0
Proposed dividend of subsidiary	0	0	0	[Lakhs of USD] 0
Name of subsidiary	Infinity Internet Private Limited	ServiceMart Technologies Private Limited	Blackmelon Advance Technology Company Private Limited	Servify Protech, Inc.
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	UNITED STATES
CIN of subsidiary company	U74999MH2014PTC259157	U74999MH2016PTC413728	U37200DL2012PTC240468	

(A) ServiceMart Technologies Private Limited is a subsidiary by virtue of having control on the composition of the Board of Directors and holding 90.16% stake on a fully diluted basis.

Disclosure of details of subsidiaries [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	15	16
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Infinity Internet Private Limited	Blackmelon Advance Technology Company Private Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U74999MH2014PTC259157	U37200DL2012PTC240468
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes
SRN of filing of balance sheet by subsidiary	F71448831	F68809284
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2022	01/04/2022
End date of accounting period of subsidiary	31/03/2023	31/03/2023
Percentage of shareholding in subsidiary	100.00%	80.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	INR	INR
Exchange rate as applicable for subsidiary	NA	NA
Share capital of subsidiary	14.91	1.11
Reserves and surplus of subsidiary	-58.28	-701.23
Total assets of subsidiary	76.97	670.4
Total liabilities of subsidiary	74	1,327.52
Investment of subsidiary	0	0
Turnover of subsidiary	95.6	1,289.48
Profit before tax of subsidiary	-3.75	-370.94
Provision for tax of subsidiary	1.62	0
Profit after tax of subsidiary	-5.37	-370.94
Proposed dividend of subsidiary	0	0
Name of subsidiary	Infinity Internet Private Limited	Blackmelon Advance Technology Company Private Limited
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U74999MH2014PTC259157	U37200DL2012PTC240468

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	14	16
Whether company has subsidiary companies which are yet to commence operations	Yes	Yes
Whether company has subsidiary companies liquidated or sold during year	Yes	Yes
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Servify (US), Inc.	Servify (US), Inc.	Servify UK Limited	Servify UK Limited
Country of incorporation or residence of subsidiary	UNITED STATES	UNITED STATES	UNITED KINGDOM	UNITED KINGDOM
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Servify Middle East FZE	Servify Middle East FZE	Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi	Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi
Country of incorporation or residence of subsidiary	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	TURKEY	TURKEY
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Service Lee Sigorta Ve Reasurans Brokerligi Limited Sirketi	Service Lee Sigorta Ve Reasurans Brokerligi Limited Sirketi	Saudi Servify Telecom and Information Technology Company	Servify Technology Solutions LLC
Country of incorporation or residence of subsidiary	TURKEY	TURKEY	SAUDI ARABIA	RUSSIAN FEDERATION
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	7		8	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Servify (Europe) B.V.	Saudi Servify Telecom and Information Technology Company	Servify (Canada), Inc	Servify (Europe) B.V.
Country of incorporation or residence of subsidiary	NETHERLANDS	SAUDI ARABIA	CANADA	NETHERLANDS
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	9		10	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Servify (Singapore) Pte. Ltd.	Servify (Canada), Inc	SERVICELEE TECHSYSTEM SOLUTIONS PRIVATE LIMITED	Servify (Singapore) Pte. Ltd.
CIN of subsidiary company			U74110MH2019PTC324219	
Country of incorporation or residence of subsidiary	SINGAPORE	CANADA	INDIA	SINGAPORE
Proportion of ownership interest in subsidiary	100.00%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%	100.00%	100.00%

Disclosure of subsidiaries [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	11		12	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	ServiceMart Technologies Private Limited	Servify Technology (Shenzhen) Co., Ltd.	Servify Protech, Inc.	SERVICELEE TECHSYSTEM SOLUTIONS PRIVATE LIMITED
CIN of subsidiary company	U74999MH2016PTC413728			U74110MH2019PTC324219
Country of incorporation or residence of subsidiary	INDIA	CHINA	UNITED STATES	INDIA
Proportion of ownership interest in subsidiary	(A) 90.16%	100.00%	100.00%	100.00%
Proportion of voting rights held in subsidiary	(B) 15.91%	100.00%	100.00%	100.00%

Footnotes

(A) ServiceMart Technologies Private Limited is a subsidiary by virtue of having control on the composition of the Board of Directors and holding 90.16% stake on a fully diluted basis.

(B) ServiceMart Technologies Private Limited is a subsidiary by virtue of having control on the composition of the Board of Directors and holding 90.16% stake on a fully diluted basis.

Disclosure of subsidiaries [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	13		14	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]				
Disclosure of subsidiaries [Line items]				
Name of subsidiary	Infinity Internet Private Limited	ServiceMart Technologies Private Limited	Blackmelon Advance Technology Company Private Limited	Servify Protech, Inc.
CIN of subsidiary company	U74999MH2014PTC259157	U74999MH2016PTC413728	U37200DL2012PTC240468	
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA	UNITED STATES
Proportion of ownership interest in subsidiary	100.00%	(A) 90.16%	96.73%	(B) 100.00%
Proportion of voting rights held in subsidiary	100.00%	(C) 15.91%	96.73%	(D) 100.00%

Footnotes

(A) ServiceMart Technologies Private Limited is a subsidiary by virtue of having control on the composition of the Board of Directors and holding 90.16% stake on a fully diluted basis.

(B) ServiceMart Technologies Private Limited is a subsidiary by virtue of having control on the composition of the Board of Directors and holding 90.16% stake on a fully diluted basis.

(C) ServiceMart Technologies Private Limited is a subsidiary by virtue of having control on the composition of the Board of Directors and holding 90.16% stake on a fully diluted basis.

(D) ServiceMart Technologies Private Limited is a subsidiary by virtue of having control on the composition of the Board of Directors and holding 90.16% stake on a fully diluted basis.

Disclosure of subsidiaries [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Subsidiaries [Axis]	15	16
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Infinity Internet Private Limited	Blackmelon Advance Technology Company Private Limited
CIN of subsidiary company	U74999MH2014PTC259157	U37200DL2012PTC240468
Country of incorporation or residence of subsidiary	INDIA	INDIA
Proportion of ownership interest in subsidiary		80.00%
Proportion of voting rights held in subsidiary		80.00%

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Method used to account for investments in subsidiaries	Textual information (46) [See below]	Textual information (47) [See below]

Textual information (46)**Method used to account for investments in subsidiaries**

Investments in subsidiaries , associates and joint ventures are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount.

Textual information (47)**Method used to account for investments in subsidiaries**

Investments in subsidiaries , associates and joint ventures are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount.

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Subsidiaries [Member]			
	2		3	
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Servify (US) Inc.	Servify (US) Inc.	Servify (Europe) B.V	Servify (Europe) B.V
Country of incorporation or residence of related party	UNITED STATES	UNITED STATES	NETHERLANDS	NETHERLANDS
Description of nature of transactions with related party	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	(A) 251.32	0	(B) 10.21	0
Other related party transactions income	(C) 4,368.41	(D) 3,335.08	(E) 121.13	(F) 268.56
Other related party transactions contribution made	(G) 1,249.91	0	(H) 5,293.92	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	251.32	0	10.21	0
Amounts receivable related party transactions	1,243.32	1,394.26	121.13	268.55
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Re-imbusement of expenses to Servify (US) Inc.

(B) Re-imbusement of expenses to Servify (Europe) B.V

(C)

Support service	697.34
Re-imbusement of expenses from Servify (US) Inc.	422.46
Royalty Income	3,248.61

(D)

Support service	637.32
Re-imbusement of expenses from Servify (US) Inc.	365.47
Royalty Income	2,332.29

(E)

Support service	82.42
Re-imbusement of expenses from Servify (Europe) B.V	38.71

(F)

Support service	37.21
Re-imbusement of expenses from Servify (Europe) B.V	66.78
Royalty Income	164.57

(G) Investment in Subsidiary

(H) Investment in Subsidiary

Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis] Related party [Axis]	Subsidiaries [Member]			
	4		5	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Servify (Canada) Inc.	Servify (Canada) Inc.	Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi	Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi
Country of incorporation or residence of related party	CANADA	CANADA	TURKEY	TURKEY
Description of nature of transactions with related party	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense			(A) 24.93	0
Other related party transactions income	(B) 56.24	(C) 77.46	(D) 10.08	(E) 21.53
Other related party transactions contribution made			0	(F) 173.43
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			24.93	0
Amounts receivable related party transactions	56.25	77.46	10.08	30.11
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Re-imbusement of expenses to Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi

(B)

Support service	0.76
Re-imbusement of expenses from Servify (Canada) Inc.	36.58
Royalty Income	18.90

(C)

Support service	1.22
Re-imbusement of expenses from Servify (Canada) Inc.	71.15
Royalty Income	5.09

(D) Support service

(E)

Support service	4.95
Re-imbusement of expenses from Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi	16.58

(F) Investment in Subsidiary

Disclosure of transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis] Related party [Axis]	Subsidiaries [Member]			
	6		7	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Servify UK Limited	Servify UK Limited	Saudi Servify for Telecom and Information Technology One Person Company, LLC	Saudi Servify for Telecom and Information Technology One Person Company, LLC
Country of incorporation or residence of related party	UNITED KINGDOM	UNITED KINGDOM	SAUDI ARABIA	SAUDI ARABIA
Description of nature of transactions with related party	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	(A) 36.21	0		
Other related party transactions income	(B) 3.48	(C) 76.65	(D) 5.67	(E) 44.96
Other related party transactions contribution made	(F) 1,414.43	(G) 1,271.48		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	36.21	0		
Amounts receivable related party transactions	3.48	76.65	5.67	44.96
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Re-imburement of expenses to Servify UK Limited

(B) Support service

(C)

Support service	4.00
Re-imburement of expenses from Servify UK Limited	55.37
Re-imburement of expenses to Servify UK Limited	-
Royalty Income	17.28

(D)

Support service	4.65
Re-imburement of expenses from Saudi Servify for Telecom and Information Technology One Person Company, LLC	1.02

(E)

Support service	4.04
Re-imburement of expenses from Saudi Servify for Telecom and Information Technology One Person Company, LLC	23.52
Royalty Income	17.40

(F) Investment in Subsidiary

(G) Investment in Subsidiary

Disclosure of transactions between related parties [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis] Related party [Axis]	Subsidiaries [Member]			
	8		9	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Servify Middle East FZE	Servify Middle East FZE	Servify Technology Solutions LLC, Russia	Servify Technology Solutions LLC, Russia
Country of incorporation or residence of related party	UNITED ARAB EMIRATES	UNITED ARAB EMIRATES	RUSSIAN FEDERATION	RUSSIAN FEDERATION
Description of nature of transactions with related party	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions income	(A) 126.83	(B) 387.36		
Other related party transactions contribution made	(C) 3,145.24	(D) 248.71	0	(E) 33.8
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions	126.83	112.58		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A)

Support service	14.62
Re-imbusement of expenses from Servify Middle East FZE	112.21

(B)

Support service	13.63
Re-imbusement of expenses from Servify Middle East FZE	315.03
Royalty Income	58.69

(C) Investment in Subsidiary

(D) Investment in Subsidiary

(E) Investment in Subsidiary

Disclosure of transactions between related parties [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Subsidiaries [Member]			
	10		11	
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SERVICELEE TECHSYSTEM SOLUTIONS PRIVATE LIMITED	SERVICELEE TECHSYSTEM SOLUTIONS PRIVATE LIMITED	ServiceMart Technologies Private Limited	ServiceMart Technologies Private Limited
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74110MH2019PTC324219	U74110MH2019PTC324219	U74999MH2016PTC413728	U74999MH2016PTC413728
Description of nature of transactions with related party	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	474.34	1,608.4	0	0
Other related party transactions expense			0	(A) 2.05
Other related party transactions income	(B) 827.36	(C) 873.87		
Other related party transactions contribution made	(D) 20,288.01	(E) 12,690.54		
Other related party transactions contribution received	(F) 18,371.13	(G) 14,027.27		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			0	2.74
Amounts receivable related party transactions	(H) 6,372.52	(I) 3,901.34		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Rent expenses

(B)

Re-imburement from expenses to Servicelee Techsystem Solutions Pvt Ltd.	137.20
Interest income	690.16

(C)

Re-imburement from expenses to Servicelee Techsystem Solutions Pvt Ltd.	254.62
Interest income	619.25

(D) Loan Given

(E) Loan Given

(F) Loan repayment from subsidiary

(G) Loan repayment from subsidiary

(H)

Trade receivable	136.79
Loan	6,238.73

(I)

Trade receivable	269.70
Loan	3,631.64

Disclosure of transactions between related parties [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Subsidiaries [Member]			
	14		15	
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	BLACKMELON ADVANCE TECHNOLOGY COMPANY PRIVATE LIMITED	BLACKMELON ADVANCE TECHNOLOGY COMPANY PRIVATE LIMITED	INFINITY INTERNET PRIVATE LIMITED	INFINITY INTERNET PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U37200DL2012PTC240468	U37200DL2012PTC240468	U74999MH2014PTC259157	U74999MH2014PTC259157
Description of nature of transactions with related party	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Related party transactions [Abstract]				
Purchases of goods related party transactions	97.41	52.99	0	0
Revenue from sale of goods related party transactions	0.06	0		
Other related party transactions income	(A) 115.86	(B) 45.88	0	(C) 54.19
Other related party transactions contribution made	(D) 1,743.95	(E) 2,523.26	0	(F) 307.64
Other related party transactions contribution received	(G) 1,198.72	0		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	4.33	6.08		
Amounts receivable related party transactions	0.13	589.86	0	53.11
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

- (A) Interest income
 (B) Interest income
 (C) Re-imbursement of expenses
 (D)

Investment in subsidiary in India	1,250.95
Loan Given	493.00

(E)

Investment in subsidiary in India	2,199.26
Loan Given	324.00

(F) Investment in subsidiary in India

(G) Loan repayment from subsidiary

Disclosure of transactions between related parties [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Subsidiaries [Member]		Key management personnel of entity or parent [Member]	
	16		1	
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Servify (Singapore), Pte. Ltd.	Servify (Singapore), Pte. Ltd.	Sreevathsa Prabhakar	Sreevathsa Prabhakar
Country of incorporation or residence of related party	SINGAPORE	SINGAPORE	INDIA	INDIA
Permanent account number of related party			AHGPP7912B	AHGPP7912B
Description of nature of transactions with related party	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense			(A) 113.11	(B) 145.08
Other related party transactions contribution made	0	(C) 0.59	(D) 910	(E) 800
Other related party transactions contribution received			(F) 6,709.97	(G) 800
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

- (A) Remuneration paid
 (B) Remuneration paid
 (C) Investment in Subsidiary
 (D) Loan repaid
 (E) Loan repaid
 (F)

Preference shares issued	5,799.97
Interest free loan received by the Company	910.00

- (G) Interest free loan received

Disclosure of transactions between related parties [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of INR

Categories of related parties [Axis]	Other related parties [Member]			
	12		13	
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Fenix Financials Services	Fenix Financials Services	EXOTEL TECHCOM PRIVATE LIMITED	EXOTEL TECHCOM PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPP1295Q	AAAPP1295Q		
CIN of related party			U72900KA2011PTC059065	U72900KA2011PTC059065
Description of nature of transactions with related party	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block	Refer Note 39 in Text Block
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	(A) 12	(B) 12	(C) 4.19	(D) 1.81
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1.08	1.08		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

- (A) Professional fees
 (B) Professional fees
 (C) Communication expenses
 (D) Communication expenses

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of related party [TextBlock]	Textual information (48) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (48)

Disclosure of related party [Text Block]

39 Related party transactions

(a) List of related parties :

Description of relationship	Names of related parties
Subsidiaries	Servify (US) Inc.
	Servify (Europe) B.V
	Servify (Canada) Inc.
	Servify Middle East FZE
	Servify Turkey Teknoloji Servisleri Ticaret Limited Sirketi
	Servify UK Limited
	Saudi Servify for Telecom and Information Technology One Person Company, LLC*
	Servify (Singapore), Pte. Ltd.
	Servify Technology Solutions LLC, Russia
	Servicelee Techsystem Solutions Pvt Ltd
	Infinity Internet Private Limited
	Blackmelon Advance Technology Company Pvt Ltd
	Servicemart Technologies Private Limited
Companies in which directors have common interests with whom transaction has taken place during the year	Fenix Financials Services
	Exotel Techcom Private Limited

Employee benefit trust administered by the Company	Service Lee Technologies Private Limited Employees G G CA PLAN
Executive Director	Sreevathsa Prabhakar
Non-Executive Director	Sreekumar Prabhakaran Pulakot
Nominee Directors	Karthik Reddy Bezawada
	Anand Prasanna Ramachandran

*Step-down subsidiary of Servify Middle East FZE

(b) The table below provides the total amount of transactions that have been entered into with related parties for the relevant financial year.

Name of Party	Description	31 March 2024	31 March 2023
Sreevathsa Prabhakar	Remuneration paid*	113.11	145.08
	Preference shares issued	5,799.97	-
	Interest free loan received by the Company	910.00	800.00
	Loan repaid	(910.00)	(800.00)
Servify (US) Inc.	Investment in Subsidiary	1,249.91	-
	Support service	697.34	637.32
	Re-imburement of expenses from Servify (US) Inc.	422.46	365.47
	Re-imburement of expenses to Servify (US) Inc.	(251.32)	-
	Royalty Income	3,248.61	2,332.29
Servify (Europe) B.V	Investment in Subsidiary	5,293.92	-
	Support service	82.42	37.21

	Re-imburement of expenses from Servify (Europe) B.V	38.71	66.78
	Re-imburement of expenses to Servify (Europe) B.V	(10.21)	-
	Royalty Income	-	164.57
Servify (Canada) Inc.	Support service	0.76	1.22
	Re-imburement of expenses from Servify (Canada) Inc.	36.58	71.15
	Royalty Income	18.90	5.09
Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi	Investment in Subsidiary	-	173.43
	Support service	10.08	4.95
	Re-imburement of expenses from Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi	-	16.58
	Re-imburement of expenses to Servify Turkey Teknoloji Servicsleri Ticaret Limited Sirketi	(24.93)	-
Servify UK Limited	Investment in Subsidiary	1,414.43	1,271.48
	Support service	3.48	4.00
	Re-imburement of expenses from Servify UK Limited	-	55.37
	Re-imburement of expenses to Servify UK Limited	(36.21)	-
	Royalty Income	-	17.28
Saudi Servify for Telecom and Information Technology One Person Company, LLC*	Support service	4.65	4.04
	Re-imburement of expenses from Saudi Servify for Telecom and Information Technology One Person	1.02	23.52

	Company, LLC		
	Royalty Income	-	17.40
Servify Middle East FZE	Investment in Subsidiary	3,145.24	248.71
	Support service	14.62	13.63
	Re-imburement of expenses from Servify Middle East FZE	112.21	315.03
	Royalty Income	-	58.69
Servify Technology Solutions LLC, Russia	Investment in Subsidiary	-	33.80
Servify (Singapore), Pte. Ltd.	Investment in Subsidiary	-	0.59
Servicelee Techsystem Solutions Pvt Ltd	Re-imburement from expenses to Servicelee Techsystem Solutions Pvt Ltd.	137.20	254.62
	Purchases	474.34	1,608.40
	Loan Given	20,288.01	12,690.54
	Loan repayment from subsidiary	(18,371.13)	(14,027.27)
	Interest income	690.16	619.25
Blackmelon Advance Technology Company Pvt Ltd	Investment in subsidiary in India	1,250.95	2,199.26
	Purchases	97.41	52.99
	Sales	0.06	-
	Loan Given	493.00	324.00

	Loan repayment from subsidiary	(1,198.72)	-
	Interest income	115.86	45.88
Infinity Internet Private Limited	Investment in subsidiary in India	-	307.64
	Re-imburement of expenses	-	54.19
Servicemart Technologies Private Limited	Rent expenses	-	2.05
Fenix Financials Services	Professional fees	12.00	12.00
Exotel Techcom Private Limited	Communication expenses	4.19	1.81

*The above figures do not include provisions for gratuity as separate actuarial valuation is not available for KMP.

(c) The table below provides the balances as at the end of the financial year :

Name of Party	Description	Receivable / (Payable) as at	
		31 March 2024	31 March 2023
Servify (US) Inc.	Trade Receivable	1,243.32	1,394.26
	Trade payable	251.32	-
Servify (Europe) B.V	Trade Receivable	121.13	268.55
	Trade payable	10.21	-

Servify (Canada) Inc.	Trade Receivable	56.25	77.46
Servify Turkey Teknoloji Servisleri Ticaret Limited Sirketi	Trade Receivable	10.08	30.11
	Trade payable	24.93	-
Servify UK Limited	Trade Receivable	3.48	76.65
	Trade payable	36.21	-
Saudi Servify for Telecom and Information Technology One Person Company, LLC*	Trade Receivable	5.67	44.96
Servify Middle East FZE	Trade Receivable	126.83	112.58
Servicelee Techsystem Solutions Pvt Ltd	Trade receivable	136.79	269.70
	Loan	6,238.73	3,631.64
Blackmelon Advance Technology Company Pvt Ltd	Trade payable	4.33	6.08
	Loan	-	589.86
	Trade Receivable	0.13	-

Infinity Internet Private Limited	Trade Receivable	-	53.11
Fenix Financials Services	Trade payable	1.08	1.08
Exotel Techcom Private Limited	Advance to supplier	(0.01)	-
Servicemart Technologies Private Limited	Trade payable	-	2.74

*Details of investments made are given in note 8.1.

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Disclosure of contingent liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Indemnity for guarantees given by bank [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities			Bank guarantees given for business purpose	Bank guarantees given for business purpose
Estimated financial effect of contingent liabilities	332.5	512.5	332.5	512.5

Disclosure of other provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Classes of other provisions [Axis]	Warranty provision [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of other provisions [Abstract]			
Disclosure of other provisions [Line items]			
Reconciliation of changes in other provisions [Abstract]			
Changes in other provisions [Abstract]			
Additional provisions, other provisions [Abstract]			
New provisions, other provisions	4,519.26	6,015.92	
Total additional provisions, other provisions	4,519.26	6,015.92	
Provision used, other provisions	1,619.62	2,097.02	
Other increase decrease in other provisions	(A) -5,955.59	(B) -3,379.12	
Total changes in other provisions	-3,055.95	539.78	
Other provisions at end of period	11.78	3,067.73	2,527.95
Description of other provisions, others	Provision for customer claims	Provision for customer claims	

Footnotes

(A) Insurance receivable netted off

(B) Insurance receivable netted off

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (49) [See below]	
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

Textual information (49)**Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]**

41 Contingent liabilities and commitments

Particulars	31 March 2024	31 March 2023
Bank guarantees given for business purpose	332.50	512.50

During FY 22-23, the Company had entered into a Share Purchase Agreement (SPA) with the promoters of Blackmelon Advance Technology Company Private Limited (commonly known as 247Around) pursuant to which it had acquired 80% of the Company for a consideration of Rs. 3,396 lakhs and had also agreed to acquire the balance 20% shareholding in a 2nd Tranche, subject to compliance with the terms of the SPA, for a consideration of Rs. 880 lakhs. A dispute has arisen between the Company and the erstwhile promoters of 247Around regarding the closing of the 2nd Tranche whereby both parties have alleged breaches of the terms of the SPA and have made claims and counter claims. Arbitration proceedings to adjudicate on the dispute have commenced. Based on legal opinion, management is confident of a favourable outcome.

[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

Disclosure of terms and conditions of share-based payment arrangement [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Types of share-based payment arrangements [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of terms and conditions of share-based payment arrangement [Abstract]		
Disclosure of terms and conditions of share-based payment arrangement [Line items]		
Description of share-based payment arrangement	Refer Note 46-Employee stock option plans in the Text Block	Refer Note 46-Employee stock option plans in the Text Block

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of share-based payment arrangements [TextBlock]	Textual information (50) [See below]		
Whether there are any share based payment arrangement	Yes	Yes	
Disclosure of terms and conditions of share-based payment arrangement [TextBlock]			
Disclosure of terms and conditions of share-based payment arrangement [Abstract]			
Disclosure of number and weighted average exercise prices of share options [TextBlock]			
Number of share options outstanding in share based payment arrangement [Abstract]			
Number of share options granted in share-based payment arrangement	55,022	1,91,999	
Number of share options forfeited in share-based payment arrangement	-54,344	-1,08,602	
Number of share options expired in share-based payment arrangement	-51,302	-95,036	
Total changes of number of share options outstanding in share based payment arrangement	-50,624	-11,639	
Number of share options outstanding in share-based payment arrangement at end of period	10,67,864	11,18,488	11,30,127
Number of share options exercisable in share-based payment arrangement	3,22,420	6,60,258	
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]			
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0	
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0	
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]			
Number of other equity instruments outstanding in share based payment arrangement [Abstract]			
Number of other equity instruments granted in share-based payment arrangement	0	0	
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0	
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]			
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0	
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0	
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]			
Number of other equity instruments granted in share-based payment arrangement	0	0	
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]			
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0	

Textual information (50)

Disclosure of share-based payment arrangements [Text Block]

46 Employee stock option plans

"The Company has issued stock options to the employees of the Company and its subsidiaries under the Employees Stock Options Scheme 2016 (ESOS 2016). The scheme is for selected employees of the Company as approved by the Board.

The terms and conditions related to the grant of the stock options are as follows:

As per the requirements of Companies Act, 2013, the Group put forth the "Service Lee Technologies Private Limited Employee Stock Option Plan 2016" ("SLT ESOP 2016") for approval of the Shareholders of the Parent company. Pursuant to the approval of the Shareholders on February 29, 2016 and amended vide Special Resolutions passed in the Extra Ordinary General Meetings held on 1st October, 2016, 31st July, 2018, 27th February, 2019, 6th June, 2020, 22nd September, 2020, 18th December, 2020, 23rd April 2021, 9th February 2022, 30th June 2022, 22nd November 2022, 17th July 2023, the Board of Directors of the Company has been authorized to introduce, offer and issue Employee Stock Options to eligible Employees of the Company. "

"The Board of Directors of the company grants stock options to all the eligible employees who are selected through screening process based on their performance, their potential contribution to the growth of the company and other factors as determined by the Board.

The maximum number of stock options that can be granted to the eligible employees under the scheme shall not at any point of time exceed 1,275,373 (Previous year: 1,270,473) options of the paid-up share capital of the Company on a fully diluted basis and would be subject to the terms and conditions established by the Board of Directors of the Company from time to time."

The Board of Directors would determine the eligible employees for the grant of options under the scheme and intimate them by means of a written communication containing details of the number of options granted, the effective date, vesting process, vesting period, exercise period, price payable at the time of each exercise together with an application form for exercising the options during the exercise period.

An eligible employee shall be allowed to accept the options within a period of 10 calendar days of the letter of grant or such other additional period as may be decided by the Board of Directors. The acceptance has to be communicated in writing by the eligible employee to the Company. The option shall expire if it has not been accepted within the said period of 10 calendar days or such other additional period as may be decided by the Board of Directors. The eligible employees of the Company who are offered the options shall have the right to accept the options in full or in part. Unaccepted options shall be eligible to be offered to other eligible employees at the discretion of the Board of the Company.

The Company has issued stock options to the employees of the Company and its subsidiaries under the Employees Stock Options Scheme II 2019 ('SLT ESOP II - 2019'). The scheme is for selected employees of the Company as approved by the Board.

The terms and conditions related to the grant of the stock options are as follows:

"The Scheme is intended to;

- a) Reward the Employees with excellent performance,
- b) Act as an incentive to retain the best available talent,
- c) To ensure long term commitment to the Company,
- d) To motivate them to contribute to the growth and development of the Company and there by to achieve the ultimate objective of enhancing the enterprise value of the Company.

In the opinion of the Board of Directors, the Scheme is a manifestation of the confidence reposed by the Company on such Employees and it is intended to serve as a testimony of the faith the Company has on the Employees and an opportunity to reward them for their outstanding services."

This SLT ESOP II shall be deemed to have come into force on 3rd September, 2019 and and subsequently modified by the Shareholders on July 17, 2023 and shall continue to be in force till such time as is determined by the Board of Directors of the Company. The maximum number of Options that can be granted to the Eligible Employees under the Scheme shall not at any point of time exceed 230,099 (Previous year: 230,099) options and would be subject to the terms and conditions established by the Board of Directors of the Company from time to time.

The Company has issued stock options to the employees of the Company and its subsidiaries under the Employees Stock Options Scheme III 2020 ('SLT ESOP III - 2020'). The scheme is for selected employees of the Company as approved by the Board.

The terms and conditions related to the grant of the stock options are as follows:

"The Scheme is intended to;

- a) Reward the Employees with excellent performance,
- b) Act as an incentive to retain the best available talent,
- c) To ensure long term commitment to the Company,
- d) To motivate them to contribute to the growth and development of the Company and there by to achieve the ultimate objective of enhancing the enterprise value of the Company.

In the opinion of the Board of Directors, the Scheme is a manifestation of the confidence reposed by the Company on such Employees and it is intended to serve as a testimony of the faith the Company has on the Employees and an opportunity to reward them for their outstanding services."

This SLT ESOP III shall be deemed to have come into force on December 15, 2020, and the Shareholders of the Company on December 18, 2020 and subsequently modified by the Shareholders on November 22, 2022 and July 17, 2023. The maximum number of stock options that can be granted to the eligible employees under the scheme shall not at any point of time exceed 175,000 (Previous year: 175,000) options of the paid-up share capital of the Company on a fully diluted basis and would be subject to the terms and conditions established by the Board of Directors of the Company from time to time.

The Company has issued stock options to the employees of the Company and its subsidiaries under the Employee Stock Option Management Payout Securities Scheme IV – 2021 ('SLT ESOP MPS Scheme IV - 2021'). The scheme is for selected employees of the Company as approved by the Board.

"The Scheme is intended to;

- a) Reward the Employees with excellent performance,
- b) Act as an incentive to retain the best available talent,
- c) To ensure long term commitment to the Company,
- d) To motivate them to contribute to the growth and development of the Company and there by to achieve the ultimate objective of enhancing the enterprise value of the Company.

In the opinion of the Board of Directors , the Scheme is a manifestation of the confidence reposed by the Company on such Employees and it is intended to serve as a testimony of the faith the Company has on the Employees and an opportunity to reward them for their outstanding services."

The Scheme was approved by the Board of Directors on September 27, 2021, and the Shareholders of the Company on October 1, 2021 and subsequently modified by the Shareholders on June 30, 2022 and July 17, 2023. The maximum number of stock options that can be granted to the eligible employees under the scheme shall not at any point of time exceed 240,332 (Previous year: 238,407) options of the paid-up share capital of the Company on a fully diluted basis and would be subject to the terms and conditions established by the Board of Directors of the Company from time to time.

The Company has issued stock options to the employees of the Company and its subsidiaries under the Service Lee Technologies Jubi Employee Stock Option Scheme VII – 2023 ("SLT Jubi ESOP Scheme VII - 2023" or the "Scheme"). The scheme is for selected employees of the Company as approved by the Board.

"The Scheme is intended to;

- a) Reward the Employees with excellent performance,
- b) Act as an incentive to retain the best available talent,
- c) To ensure long term commitment to the Company,
- d) To cultivate a sense of ownership in the Company and there by to achieve the ultimate objective of enhancing the enterprise value of the Company.

In the opinion of the Board of Directors , the Scheme is a manifestation of the confidence reposed by the Company on such Employees and it is intended to serve as a testimony of the faith the Company has on the Employees and an opportunity to reward them for their outstanding services."

The Scheme was approved by the Board of Directors on May 17, 2022, and the Shareholders of the Company on May 20, 2022 and subsequently modified by the Shareholders on July 17, 2023. The maximum number of stock options that can be granted to the eligible employees under the scheme shall not at any point of time exceed 5,176 (Previous year :5,176) options of the paid-up share capital of the Company on a fully diluted basis and would be subject to the terms and conditions established by the Board of Directors of the Company from time to time.

The Company has issued stock options to the employees of the Company and its subsidiaries under the Service Lee Technologies WEBTOGO Employee Stock Option Scheme 2023 ("ESOS" or "SLT WebToGo ESOP 2023" or the "Scheme"). The scheme is for selected employees of the Company as approved by the Board.

"The Scheme is intended to;

- a) Reward the Employees with excellent performance,
- b) Act as an incentive to retain the best available talent,
- c) To ensure long term commitment to the Company,
- d) To cultivate a sense of ownership in the Company and there by to achieve the ultimate objective of enhancing the enterprise value of the Company.

In the opinion of the Board of Directors , the Scheme is a manifestation of the confidence reposed by the Company on such Employees and it is intended to serve as a testimony of the faith the Company has on the Employees and an opportunity to reward them for their outstanding services."

The ESOS will come into force from 30th June 2022. The maximum number of stock options that can be granted to the eligible employees under the scheme shall not at any point of time exceed 11,296 (Previous Year: 11,296) options of the paid-up share capital of the Company on a fully diluted basis and would be subject to the terms and conditions established by the Board of Directors of the Company from time to time.

The Company has issued stock options to the employees of the Company and its subsidiaries under the Service Lee Technologies 247around Employee Stock Option Scheme V – 2022 ("SLT 247around ESOP Scheme V - 2022" or the "Scheme"). The scheme is for selected employees of the Company as approved by the Board.

"The Scheme is intended to;

- a) Reward the Employees with excellent performance,
- b) Act as an incentive to retain the best available talent,

- c) To ensure long term commitment to the Company,
- d) To cultivate a sense of ownership in the Company and there by to achieve the ultimate objective of enhancing the enterprise value of the Company.

In the opinion of the Board of Directors , the Scheme is a manifestation of the confidence reposed by the Company on such Employees and it is intended to serve as a testimony of the faith the Company has on the Employees and an opportunity to reward them for their outstanding services."

The Scheme was approved by the Board of Directors of the Company on January 28, 2022 and shareholders of the Company on February 9, 2022 and subsequently modified by the shareholders on May 20, 2022 and July 17, 2023. The maximum number of stock options that can be granted to the eligible employees under the scheme shall not at any point of time exceed 3,548 (Previous year : 3,548) options of the paid-up share capital of the Company on a fully diluted basis and would be subject to the terms and conditions established by the Board of Directors of the Company from time to time.

The Company has issued stock options to the employees of the Company and its subsidiaries under the Service Lee Technologies 247around Founder Stock Option Scheme VI – 2022 (“SLT 247around Founder ESOP Scheme VI - 2022” or the “Scheme”). The scheme is for selected employees of the Company as approved by the Board.

"The Scheme is intended to;

- a) Reward the Employees with excellent performance,
- b) Act as an incentive to retain the best available talent,
- c) To ensure long term commitment to the Company,
- d) To cultivate a sense of ownership in the Company and there by to achieve the ultimate objective of enhancing the enterprise value of the Company.

In the opinion of the Board of Directors , the Scheme is a manifestation of the confidence reposed by the Company on such Employees and it is intended to serve as a testimony of the faith the Company has on the Employees and an opportunity to reward them for their outstanding services."

The Scheme was approved by the Board of Directors of the Company on January 28, 2022 and shareholders of the Company on February 9, 2022 and subsequently modified by the shareholders on May 20, 2022 and July 17, 2023. The maximum number of stock options that can be granted to the eligible employees under the scheme shall not at any point of time exceed 41,017 (Previous year :41,017) options of the paid-up share capital of the Company on a fully diluted basis and would be subject to the terms and conditions established by the Board of Directors of the Company from time to time. The Options granted under this Scheme to the Founders shall vest on the achievement of targets / milestones in 247around. The options was forfeited at the year end as the targets was not achieved.

The options granted under this scheme shall vest in a graded manner over a period of three (3) years for Employees Stock Options Scheme 2016 ('ESOS 2016') and one (1) year for Employees Stock Options Scheme II 2019 ('SLT ESOP II - 2019') and one (1) year for Employees Stock Options Scheme III 2020 ('SLT ESOP III - 2020') and one (1) year for Employee Stock Option Management Payout Securities Scheme IV – 2021 ('SLT ESOP MPS Scheme IV - 2021') and two (2) year for Jubi Employee Stock Option Scheme VII – 2023 (“SLT Jubi ESOP Scheme VII - 2023” or the “Scheme”) and three (3) year for WEBTOGO Employee Stock Option Scheme 2023 (“ESOS” or “SLT WebToGo ESOP 2023” or the “Scheme”) and three (3) year for 247around Employee Stock Option Scheme V – 2022 (“SLT 247around ESOP Scheme V - 2022” or the

“Scheme”) of continuous completed service. The Board and the management have the discretionary right to make certain vesting and exercise exceptions on a case to case basis.

	31 March 2024		31 March 2023	
	Number of Options	Weighted Average Exercise Price (Rs. in absolute)	Number of Options	Weighted Average Exercise Price (Rs. in absolute)
Outstanding at the beginning of the year	11,18,488	1	11,30,127	1
Granted during the year	55,022	1	1,91,999	1
Exercised during the year	(51,302)	1	(95,036)	1
Forfeited/lapsed during the year out of opening	(54,344)	1	(1,08,602)	1
Outstanding at the end of the year	10,67,864		11,18,488	
Exercisable at the end of the year	3,22,420		6,60,258	
Weighted average remaining contractual term in years	2 years		1.5 years	

The Company had granted ESOPs to its employees between August-2021 to July-2023 under the various ESOP schemes. In 2023, an amendment was made to the ESOP schemes for updating the events of exercise and other non-material terms and conditions, owing to which the Company has cancelled 25,423 granted ESOPs. The Company has simultaneously issued equivalent number of new ESOPs as a replacement to the cancelled ESOPs. These are considered and accounted for as non-beneficial for employees as defined in the accounting standard for share based payments.

Black-Scholes Option Pricing Model Inputs	31 March 2024	31 March 2023
Stock price	Rs. 199 per share to Rs. 2,917 per share	Rs. 199 per share to Rs. 2,917 per share
Exercise price	Rs. 1 per share	Rs. 1 per share
Term (years)	1 to 3 years	1 to 3 years
Volatility	16% to 23%	16% to 23%
Risk free rate	6.84% to 7.10%	6.84% to 7.10%
Dividend yield	0%	0%

Intrinsic value	Rs. 198 per share to Rs. 2,916 per share	Rs. 198 per share to Rs. 2,916 per share
Number of options vested	3,22,420	6,60,258

Expected volatility has been based on an evaluation of the historical volatility of the Company's share price and volatility of comparable set of companies, particularly over the historical period commensurate with the expected term. The expected term of the instruments has been based on historical experience and general option holder behaviour. Accordingly, the ESOP compensation cost accounted in the statement of profit & loss is Rs. 1,728.57 lakhs (31 March 2023: Rs. 2,104.59 lakhs)

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share [TextBlock]	Textual information (51) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -350.7	[INR/shares] -352.55
Total basic earnings (loss) per share	[INR/shares] -350.7	[INR/shares] -352.55
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -350.7	[INR/shares] -352.55
Total diluted earnings (loss) per share	[INR/shares] -350.7	[INR/shares] -352.55
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-19,616.4	-19,407.99
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-19,616.4	-19,407.99
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 55,93,482	[shares] 55,05,096
Adjusted weighted average shares	[shares] 0	[shares] 0

Textual information (51)

Disclosure of earnings per share [Text Block]

34 Earnings per equity share (EPS)

"Basic EPS amounts are calculated by dividing the profit/loss for the year attributable to equity holders by the weighted average number of Equity shares outstanding during the year.

The calculation of diluted earning per share is based on profit/loss attributable to equity shareholders and weighted average number of equity shares outstanding, after adjustment for the effects of all dilutive potential ordinary shares."

	31 March 2024	31 March 2023
.		
Basic:		
Loss attributable to equity holders (A)	(19,616.40)	(19,407.99)
Weighted average number of equity shares outstanding during the year for computing basic earning per share (B)*	55,93,482	55,05,096
Earnings per share (A/B)	(350.70)	(352.55)
Diluted:		
Loss attributable to equity holders	(19,616.40)	(19,407.99)
Weighted average number of shares outstanding (including dilution)*	55,93,482	55,05,096
Earnings per share (A/E)	(350.70)	(352.55)

* Not adjusted for potential equity shares since it is anti-dilutive

[610900] Notes - First time adoption**Disclosure of profit (loss) for the period Ind AS adjustment [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Ind AS adjustment for profit (loss) for the period [Axis]	1
	01/04/2022 to 31/03/2023
Ind AS Adjustment for profit (loss) for the period	0
Disclosure of profit (loss) for the period Ind AS adjustment [Line items]	
Description of Ind AS adjustment	No IND AS Adjustment
Ind AS Adjustment for profit (loss) for the period	0
Ind AS Adjustment for profit (loss) for the period	0

Disclosure of equity Ind AS adjustment [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Ind AS adjustment for equity [Axis]	1
	01/04/2022 to 31/03/2023
Ind AS Adjustment for equity	0
Disclosure of equity Ind AS adjustment [Line items]	
Description of Ind AS adjustment	No Ind AS Adjustment
Ind AS Adjustment for equity	0
Ind AS Adjustment for equity	0

Disclosure of comprehensive income Ind AS adjustment [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of INR

Ind AS adjustment for comprehensive income [Axis]	1
	01/04/2022 to 31/03/2023
Ind AS Adjustment for comprehensive income	0
Disclosure of comprehensive income Ind AS adjustment [Line items]	
Description of Ind AS adjustment	No IND AS adjustment
Ind AS Adjustment for comprehensive income	0
Ind AS Adjustment for comprehensive income	0

Unless otherwise specified, all monetary values are in Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0