

**DCC INFOTECH PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

**[400100] Disclosure of general information about company**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Corporate identity number	U72900PN2016PTC164892	
Permanent account number of entity	AAFCD7353K	
Address of registered office of company	Office No. 1 to 5,1st floor, S 633,635,636, Abhinandan Plaza Pune Pune MH 411004 IN	
Type of industry	Commercial and Industrial	
Registration date	08/06/2016	
Category/sub-category of company	Company limited by Shares / Non-govt company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	[pure] 443	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	25/07/2024	
Period covered by financial statements	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	
Disclosure web link of company at which annual report is placed	www.dccinfotech.in	
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)	Office No. 1 to 5, 1st floor, S 633, 635, 636, Abhinandan Plaza Pune MH 411004 IN	
Name of city of place of maintenance of computer servers (storing accounting data)	Pune	
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)	411004	
Name of district of place of maintenance of computer servers (storing accounting data)	Pune	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
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)	912067057557	
Total number of product or service category	2	
Description of principal product or services category	Automatic Data Processing Machines And Units Thereof; Maintenance And Repair Services Of Computers And Peripheral Equipment	

**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	2
	01/04/2023 to 31/03/2024	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	8471	9987
Description of product or service category	Textual information (1) [See below]	Maintenance And Repair Services Of Computers And Peripheral Equipment
Turnover of product or service category	40,662.26	797.82
Highest turnover contributing product or service (ITC 8 digit) code	84713090	99871300
Description of product or service	Textual information (2) [See below]	Maintenance And Repair Services Of Computers And Peripheral Equipment
Unit of measurement of highest contributing product or service	Rupees	Rupees
Turnover of highest contributing product or service	40,662.26	797.82

**Textual information (1)****Description of product or service category**

Automatic Data Processing Machines And Units Thereof; Magnetic Or Optical Readers, Machines For Transcribing Data On To Data Media In Coded Form And Machines For Processing Such Data, Not Elsewhere Specified Or Included - Portable Automatic Data Processing

**Textual information (2)****Description of product or service**

Automatic Data Processing Machines And Units Thereof; Magnetic Or Optical Readers, Machines For Transcribing Data On To Data Media In Coded Form And Machines For Processing Such Data, Not Elsewhere Specified Or Included - Portable Automatic Data Processing

**[400400] Disclosures - Directors report****Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	Data Care Corporation	DCC Retails	DCC Hospitality
Nature of related party relationship	Firm in which director, manager or his relative is a partner	Firm in which director, manager or his relative is a partner	Firm in which director, manager or his relative is a partner
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party	Data Care Corporation	DCC Retails	DCC Hospitality
Nature of related party relationship	Firm in which director, manager or his relative is a partner	Firm in which director, manager or his relative is a partner	Firm in which director, manager or his relative is a partner
Description of nature of material contracts/arrangements/transactions with related party	(i) Sales (ii) Services rendered (iii) Purchases (iv) Service Charges paid (v) Rent paid (vi) Usage of trademark (royalty)	(i) Purchases (ii) Sales (iii) Services rendered (iv) Rent paid (v) Usage of trademark (royalty)	(i) Purchases (ii) Sales
Duration of material contracts/arrangements/transactions with related party	During the year 2023-24	During the year 2023-24	During the year 2023-24
Dates of approval of material contracts/arrangements/transactions with related party by board	07/07/2023	07/07/2023	07/07/2023
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes

**Details of indebtedness of company [Table]**

..(1)

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

Indebtedness [Axis]	Indebtedness [Member]		Secured loans excluding deposits [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Details of indebtedness of company [Abstract]				
Details of indebtedness of company [LineItems]				
Changes in indebtedness [Abstract]				
Addition in indebtedness	66,469.43		34,600.4	
Reduction in indebtedness	62,700.94		33,095.08	
Total changes in indebtedness	3,768.49		1,505.32	
Principal amount at end of financial year	5,323.16	1,554.67	1,950.08	444.76
Interest due but not paid at end of financial year	0	0	0	0
Interest accrued but not due at end of financial year	0	0	0	0
Total indebtedness at end of financial year	5,323.16	1,554.67	1,950.08	444.76

**Details of indebtedness of company [Table]**

..(2)

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

Indebtedness [Axis]	Unsecured loans [Member]	
	01/04/2023 to 31/03/2024	31/03/2023
Details of indebtedness of company [Abstract]		
Details of indebtedness of company [LineItems]		
Changes in indebtedness [Abstract]		
Addition in indebtedness	31,869.03	
Reduction in indebtedness	29,605.86	
Total changes in indebtedness	2,263.17	
Principal amount at end of financial year	3,373.08	1,109.91
Interest due but not paid at end of financial year	0	0
Interest accrued but not due at end of financial year	0	0
Total indebtedness at end of financial year	3,373.08	1,109.91

**Details of shareholding of promoters [Table]**

..(1)

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

Promoters [Axis]	1
	01/04/2023 to 31/03/2024
Total number of shares held at end of period	[shares] 19,00,000
Percentage of total shares held at end of period	95.00%
Percentage of change in shares held during year	0.00%
Details of shareholding of promoters [Abstract]	
Details of shareholding of promoters [LineItems]	
Shareholder's name	Anil Chimaji Mhaske
Total number of shares held at end of period	[shares] 19,00,000
Percentage of total shares held at end of period	95.00%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%
Percentage of change in shares held during year	0.00%
Total number of shares held at end of period	[shares] 19,00,000
Percentage of total shares held at end of period	95.00%
Total number of shares held at end of period	[shares] 19,00,000
Percentage of total shares held at end of period	95.00%
Total number of shares held at end of period	[shares] 19,00,000
Percentage of total shares held at end of period	95.00%

**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	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
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	ANIL	JAYSINGH	JEEVAN	LAHURAJ
Middle name of director	CHIMAJI	DHANURDHAN	MAHADEO	LAXMAN
Last name of director	MHASKE	JADHAV	KADAM	GAIKWAD
Designation of director	Managing Director	Director	Director	Director
Director identification number of director	07519372	09318195	09318197	09318198
Date of signing board report	25/07/2024	25/07/2024	25/07/2024	25/07/2024

**Details of directors signing board report [Table]**

..(2)

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

Directors signing board report [Axis]	5	6
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
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	SHARAD	SHARAD
Middle name of director	SAJAN	PANDURANG
Last name of director	MULMULE	LONDHE
Designation of director	Director	Director
Director identification number of director	09318199	09321463
Date of signing board report	25/07/2024	25/07/2024

**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
	<b>01/04/2023 to 31/03/2024</b>
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 (3) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	The Company is in the process of finalising a Gratuity Policy for its employees with LIC of India.

**Details of shareholding pattern [Table]**

..(1)

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

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 20,00,000	[shares] 20,00,000	[shares] 19,00,000	[shares] 19,00,000
Total number of shares held at end of period	[shares] 20,00,000	[shares] 20,00,000	[shares] 19,00,000	[shares] 19,00,000
Percentage of total shares held at end of period	100.00%	100.00%	95.00%	95.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 20,00,000	[shares] 20,00,000	[shares] 19,00,000	[shares] 19,00,000
Percentage of total shares held at end of period	100.00%	100.00%	95.00%	95.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 20,00,000	[shares] 20,00,000	[shares] 19,00,000	[shares] 19,00,000
Percentage of total shares held at end of period	100.00%	100.00%	95.00%	95.00%
Total number of shares held at end of period	[shares] 20,00,000	[shares] 20,00,000	[shares] 19,00,000	[shares] 19,00,000
Percentage of total shares held at end of period	100.00%	100.00%	95.00%	95.00%
Total number of shares held at end of period	[shares] 20,00,000	[shares] 20,00,000	[shares] 19,00,000	[shares] 19,00,000
Percentage of total shares held at end of period	100.00%	100.00%	95.00%	95.00%

**Details of shareholding pattern [Table]**

..(2)

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

Shareholding pattern [Axis]	Indian [Member]		Individual/HUF [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 19,00,000	[shares] 19,00,000	[shares] 19,00,000	[shares] 19,00,000
Total number of shares held at end of period	[shares] 19,00,000	[shares] 19,00,000	[shares] 19,00,000	[shares] 19,00,000
Percentage of total shares held at end of period	95.00%	95.00%	95.00%	95.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 19,00,000	[shares] 19,00,000	[shares] 19,00,000	[shares] 19,00,000
Percentage of total shares held at end of period	95.00%	95.00%	95.00%	95.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 19,00,000	[shares] 19,00,000	[shares] 19,00,000	[shares] 19,00,000
Percentage of total shares held at end of period	95.00%	95.00%	95.00%	95.00%
Total number of shares held at end of period	[shares] 19,00,000	[shares] 19,00,000	[shares] 19,00,000	[shares] 19,00,000
Percentage of total shares held at end of period	95.00%	95.00%	95.00%	95.00%
Total number of shares held at end of period	[shares] 19,00,000	[shares] 19,00,000	[shares] 19,00,000	[shares] 19,00,000
Percentage of total shares held at end of period	95.00%	95.00%	95.00%	95.00%

**Details of shareholding pattern [Table]**

..(3)

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

Shareholding pattern [Axis]	Public shareholding [Member]		Non institutions [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	5.00%	5.00%	5.00%	5.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	5.00%	5.00%	5.00%	5.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	5.00%	5.00%	5.00%	5.00%
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	5.00%	5.00%	5.00%	5.00%
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	5.00%	5.00%	5.00%	5.00%

**Details of shareholding pattern [Table]**

..(4)

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

Shareholding pattern [Axis]	Individuals [Member]		Individual shareholders holding nominal share capital in excess of rupees one lakh [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	5.00%	5.00%	5.00%	5.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	5.00%	5.00%	5.00%	5.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	5.00%	5.00%	5.00%	5.00%
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	5.00%	5.00%	5.00%	5.00%
Total number of shares held at end of period	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000	[shares] 1,00,000
Percentage of total shares held at end of period	5.00%	5.00%	5.00%	5.00%

**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 and Retail trade, except of motor vehicles and motorcycles	Repair and maintenance of computers and communication equipment
Description of main product/service	Wholesale and Retail trade, except of motor vehicles and motorcycles	Repair and maintenance of computers and communication equipment
NIC code of product/service	Divisions 46 and 47	Division 95
Percentage to total turnover of company	98.08%	1.92%

**Details of shareholding pattern of directors and key managerial personnel [Table]**

..(1)

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

Directors and key managerial personnel [Axis]	1	2	3	4
Change in shareholding [Axis]	Shareholding at beginning of year [Member]	Shareholding at beginning of year [Member]	Shareholding at beginning of year [Member]	Shareholding at beginning of year [Member]
	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
Total number of shares held at end of period	[shares] 19,00,000	[shares] 1,00,000	[shares] 0	[shares] 0
Percentage of total shares held at end of period	95.00%	5.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 19,00,000	[shares] 1,00,000	[shares] 0	[shares] 0
Percentage of total shares held at end of period	95.00%	5.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 19,00,000	[shares] 1,00,000	[shares] 0	[shares] 0
Percentage of total shares held at end of period	95.00%	5.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 19,00,000	[shares] 1,00,000	[shares] 0	[shares] 0
Percentage of total shares held at end of period	95.00%	5.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	ANIL CHIMAJI MHASKE	ISHA ANIL MHASKE	JAYSINGH DHANURDHAN JADHAV	JEEVAN MAHADEO KADAM
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 19,00,000	[shares] 1,00,000	[shares] 0	[shares] 0
Percentage of total shares held at end of period	95.00%	5.00%	0.00%	0.00%

## Details of shareholding pattern of directors and key managerial personnel [Table]

..(2)

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

Directors and key managerial personnel [Axis]	5	6	7
Change in shareholding [Axis]	Shareholding at beginning of year [Member]	Shareholding at beginning of year [Member]	Shareholding at beginning of year [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]			
Details of shareholding pattern of directors and key managerial personnel [LineItems]			
Name of directors and key managerial personnel	LAHURAJ LAXMAN GAIKWAD	SHARAD SAJAN MULMULE	SHARAD PANDURANG LONDHE
Increase decrease in shareholding during year	[shares] 0	[shares] 0	[shares] 0
Percentage increase decrease in shareholding during year	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (4) [See below]
Description of state of companies affair	The total income of the company was Rs. 42,146.75 Lakh and total expenditure was Rs. 41,990.00 Lakh. The Profit was Rs. 119.57 Lakh.
Disclosure relating to amounts if any which is proposed to carry to any reserves	The company has not transferred any amount to the reserves, and has retained the entire amount in surplus.
Disclosures relating to amount recommended to be paid as dividend	Textual information (5) [See below]
Details regarding energy conservation	Textual information (6) [See below]
Details regarding technology absorption	Textual information (7) [See below]
Details regarding foreign exchange earnings and outgo	The Foreign Exchange Inflow and Outflow was as per details given below: Foreign Exchange Inflow – Rs. 151 Lakh. Foreign Exchange Outflow – Nil.
Disclosures in director's responsibility statement	Textual information (8) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (9) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (10) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	25/07/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (11) [See below]
Details of change in promoters shareholding [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	The provisions of Section 149(4) pertaining to the appointment of Independent Directors do not apply to our Company.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (12) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (13) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (14) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	

Disclosure of financial summary or highlights [TextBlock]	Textual information (15) [See below]
Disclosure of change in nature of business [TextBlock]	There has been no change in the nature of business of the Company during the financial year ended 31st March, 2024.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	There was no director who was appointed/ who resigned during the year under review.
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	The Company does not have any Subsidiary, Joint Venture or Associate Company, thus it is not required to give details as required under Rule 8(5) (iv) of Companies (Accounts) Rules, 2014.
Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has neither accepted nor renewed any fixed deposits during the year under review. There are no deposits not in compliance with the requirement of Chapter V of the Act.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	The Company has neither accepted nor renewed any fixed deposits during the year under review. There are no deposits not in compliance with the requirement of Chapter V of the Act.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	There are no significant and material orders passed by the regulators or courts or Tribunals impacting the going concern status and company's operation in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (16) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (17) [See below]
Disclosure regarding issue of sweat equity shares [TextBlock]	The Company has not issued any Sweat Equity Shares during the year under review.
Disclosure of voting rights not exercised directly by employees [TextBlock]	There are no shares held by trustees for the benefit of employees and hence, no disclosure under Rule 16(4) of the Companies (Share Capital and Debentures) Rules, 2014 has been furnished.

Disclosure of equity shares with differential rights [TextBlock]	The company has not issued any equity shares with Differential rights as regards to dividend and voting.
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	The company being a Private Limited Company is not required to appoint an Audit Committee as per Section 177 of the Companies Act, 2013.
Disclosure of details of establishment of vigil mechanism [TextBlock]	The company being a Private Limited Company is not required to establish a vigil mechanism as per Section 177 of the Companies Act, 2013
Disclosures relating to employee stock option scheme explanatory [TextBlock]	The Company has not provided any Stock Option Scheme to the employees.
Disclosures relating to employee stock purchase scheme explanatory [TextBlock]	Textual information (18) [See below]
Number of meetings of board	[pure] 12

### Textual information (3)

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

The Auditor has qualified regarding provision not being made for gratuity, and that the amount for the same has not been quantified, hence the Auditor is not in a position to comment on its impact on Profit or loss and the balance sheet.

## Textual information (4)

### Disclosure in board of directors report explanatory [Text Block]

(On the letterhead of the Company)

#### BOARDS' REPORT

Dear Members,

Your Directors are presenting herewith the Annual Report along with the audited annual accounts for the period ending on 31st March, 2024 & the auditors' report thereon.

- FINANCIAL PERFORMANCE AND STATE OF AFFAIRS

Figures are based on audited Balance Sheet (Amount in Rs. Lakhs)

PARTICULARS	FOR THE YEAR ENDED ON 31.03.24	FOR THE YEAR ENDED ON 31.03.23
Total Revenue	42,146.75	12,941.81
Total Expenses	41,990.00	12,815.35
Profit Before exceptional and extraordinary items and tax	156.74	126.45
Exceptional items	0.00	0.00
Profit Before extraordinary items and tax	156.74	126.45
Extraordinary items	0.00	0.00
Profit before tax	156.74	126.45
Current tax	37.33	25.60
Deferred tax	(3.43)	0.61
Short Provision of income tax	3.27	0.45
Profit /(Loss) Transferred to Balance Sheet	119.57	99.79

There has been no change in the nature of business of the Company during the financial year ended 31st March, 2024.

The total income of the company was Rs. 42,146.75 Lakh and total expenditure was Rs. 41,990.00 Lakh.

The Profit was Rs. 119.57 Lakh.

- DIVIDEND

Even though the Company has earned profits in the financial year ended 31st March, 2024, it was decided to invest the same back into the business of the Company. Hence, no dividend was declared and paid by the company.

- TRANSFER TO RESERVES

The company has not transferred any amount to the reserves, and has retained the entire amount in surplus.

- SHARE CAPITAL

During the year under review, there were no changes that took place in the share capital structure of the Company. The paid-up capital of the Company as on 31st March, 2024 was Rs. 2,00,00,000 (Rupees Two Crore).

- TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The provisions of Section 125(2) of the Companies Act, 2013 regarding transfer of unclaimed dividend to Investor Education and Protection Fund do not apply, as there was no dividend declared and paid last year.

- DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors to the best of their knowledge and ability confirm:

- that in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- the directors have 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 at the end of the financial year and of the profit of the Company for that period;
- the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- the directors have prepared the annual accounts on a going concern basis;
- the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

- LOANS, GUARANTEE, INVESTMENTS UNDER SECTION 186 OF THE COMPANIES ACT, 2013 DURING THE YEAR

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

- CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There have been no materially significant related party transactions between the Company and the Directors, the management, or the relatives except for those disclosed in the financial statements. Thus, disclosure in Form AOC-2 of particulars of contracts/ arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 under third proviso thereto is annexed hereto and forms part of the Directors Report.

- CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS, ETC AND OUTGO

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review. The Foreign Exchange Inflow and Outflow was as per details given below:

Foreign Exchange Inflow – Rs. 151 Lakh.

Foreign Exchange Outflow – Nil.

- MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There were no material changes and commitments affecting the financial position of the Company that occurred between the end of the financial year to which these financial statements relate on the date of this report.

- STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY

The major business and process risks are identified from time to time by the businesses and functional heads. The major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. In the opinion of the Board, there are no risks which may threaten the existence of the Company.

- DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

Since the net worth of the Company does not exceed Rs. 500 Crore, turnover does not exceed Rs. 1000 Crore and net profit does not exceed Rs. 5 Crore, the provisions of Corporate Social Responsibility under Section 135 of the Companies Act, 2013 are not applicable to the Company during the year under review.

- EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

The Auditor has qualified regarding provision not being made for gratuity, and that the amount for the same has not been quantified, hence the Auditor is not in a position to comment on its impact on Profit or loss and the balance sheet. The Board of Directors has stated as follows:

The Company is in the process of finalising a Gratuity Policy for its employees with LIC of India.

The provisions relating to submission of Secretarial Audit Report are not applicable to the Company.

- COMPANY'S POLICY RELATING TO DIRECTORS' APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors' qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

Information in accordance with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not given as none of the employees are drawing remuneration of Rupees One Crore Two Lakhs or Rupees Eight Lakhs Fifty Thousand Rupees per month during the year ended 31st March, 2024.

The Company being a Private Limited Company is not required to give statement of Remuneration ratio of Directors etc. as prescribed under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

- SIGNIFICANT AND MATERIAL ORDERS

There are no significant and material orders passed by the regulators or courts or Tribunals impacting the going concern status and company's operation in future.

- INTERNAL FINANCIAL CONTROL
- Internal Control Systems and their Adequacy:

Management has put in place effective Internal Control Systems to provide reasonable assurance for:

- Safeguarding Assets and their usage.
- Maintenance of Proper Accounting Records and
- Adequacy and Reliability of the information used for carrying on Business Operations.

- Key elements of the Internal Control Systems are as follows:
- Existence of Authority Manuals and periodical updating of the same for all Functions.
- Existence of clearly defined organizational structure and authority.
- Existence of corporate policies for Financial Reporting and Accounting.
- Existence of Management information system updated from time to time as may be required.
- Existence of Annual Budgets and Long-term Business Plans.
- Periodical review of opportunities and risk factors depending on the Global / Domestic Scenario and to undertake measures as may be necessary.
- The Company being a Private Limited Company is not required to appoint an Audit Committee as per Section 177 of the Companies Act, 2013.

• The Company being a Private Limited Company whose turnover has exceeded Rs. 200 Crore during the year under review, is now required to appoint an internal auditor as per the provisions of Section 138 of the Companies Act, 2013. The Company is still in the process of searching for and finalising the internal auditor.

• ANNUAL RETURN

In accordance with the provisions of Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, the Company shall place a copy of the Annual Return as on 31st March, 2024 on its website at [www.dccinfotech.in](http://www.dccinfotech.in) once the same has been duly filed in Form MGT-7.

• NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Company had the following Board meetings during the financial year under review:

Sr. No.	Date of Meeting	Total Number of Directors associated as on the date of meeting	Number of directors attended
•	13/04/2023	7	4
•	10/05/2023	7	5
•	07/06/2023	7	5
•	07/07/2023	7	6
•	17/08/2023	7	6
•	18/08/2023	7	6
•	14/09/2023	7	6
•	18/10/2023	7	4
•	21/11/2023	7	6
•	21/12/2023	7	6
•	15/01/2024	7	5
•	19/02/2024	7	5

The maximum gap between the Meetings did not exceed 120 days, the period prescribed under the Companies Act, 2013.

Details of the Board of Directors and Attendance Record of Directors during the financial year ended March 31, 2023 are as under:

Name of director	No. of meetings held	No. of meetings attended
Anil Chimaji Mhaske, Managing Director	12	7

Isha Anil Mhaske, Director	12	1
Jaysingh Dhanurdhan Jadhav, Director	12	11
Jeevan Mahadeo Kadam, Director	12	12
Lahuraj Laxman Gaikwad, Director	12	12
Sharad Sajan Mulmule, Director	12	12
Sharad Pandurang Londhe, Director	12	9

- SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint Venture or Associate Company, thus it is not required to give details as required under Rule 8(5) (iv) of Companies (Accounts) Rules, 2014.

- DEPOSITS

The Company has neither accepted nor renewed any fixed deposits during the year under review. There are no deposits not in compliance with the requirement of Chapter V of the Act. The unsecured loans accepted from Directors and/or related parties are stated in the financial statements.

- DIRECTORS

There was no director who was appointed/ who resigned during the year under review.

Following are the current directors of the Company:

DIN/DPIN/PAN	Full Name	Designation	Date of Appointment
07519372	ANIL CHIMAJI MHASKE	Managing Director	08/06/2016
09141145	ISHA ANIL MHASKE	Director	30/03/2021
09318195	JAYSINGH DHANURDHAN JADHAV	Director	22/09/2021
09318197	JEEVAN MAHADEO KADAM	Director	22/09/2021
09318198	LAHURAJ LAXMAN GAIKWAD	Director	22/09/2021
09318199	SHARAD SAJAN MULMULE	Director	22/09/2021
09321463	SHARAD PANDURANG LONDHE	Director	22/09/2021

None of the Directors is disqualified from being appointed as such under the provision of Section 164 of the Companies Act, 2013.

The company being a Private Limited Company is not required to appoint a Key Managerial Personnel under Section 203 of the Companies Act, 2013.

- DECLARATION OF INDEPENDENT DIRECTORS

The provisions of Section 149(4) pertaining to the appointment of Independent Directors do not apply to our Company.

- STATUTORY AUDITORS

M/s Sunil Shanoy & Associates (Firm Registration No. 122670W), Chartered Accountants were appointed as Statutory Auditors in the sixth Annual General Meeting held on 30th September, 2022 for a term of 5 years. The Company has received a certificate from the above Auditors to the effect that they are not disqualified from continuing as the Auditors of the company.

- DETAILS OF FRAUD REPORT BY AUDITOR

As per auditors' report, no fraud under Section 143(12) was reported by the auditor.

- COST RECORD

The provisions of Cost records and cost audit under Section 148 of the Companies Act, 2013 are not applicable to the company.

- SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

The Company is an equal opportunity employer and consciously strives to build a work culture that promotes dignity of all employees. As required under the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed thereunder, the Company has implemented a policy on Prevention, Prohibition and Redressal of sexual harassment at the workplace and has accordingly constituted internal committee to redress complaints relating to sexual harassment. All women, permanent, temporary or contractual including those of service providers are covered under the policy. Your Directors further state that during the year under review, there were no cases filed pursuant to Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

- DISCLOSURE ON CONFIRMATION ON THE SECRETARIAL STANDARDS

Your Directors confirm that the Secretarial Standards issued by the Institute of Company Secretaries of India have been duly complied with.

- GREEN INITIATIVE IN CORPORATE GOVERNANCE

In support of the green initiative of the Ministry of Corporate Affairs, the Company has also decided to send the annual report through email to those shareholders who have registered their email ID with the Company. In case a shareholder wishes to receive a printed copy, he/ she may send request to the Company which will send the annual report to the shareholder.

- GENERAL

- BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

- SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

- BONUS SHARES

No Bonus Shares were issued during the year under review.

- EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

- DIFFERENTIAL VOTING RIGHT SHARES

The company has not issued any equity shares with Differential rights as regards to dividend and voting.

- MONEY TO EMPLOYEES TO PURCHASE ITS OWN SHARES

The Company has not provided any money to its employees for purchase of its own shares, hence the company has nothing report in respect of Rule 4(4), Rule (13), Rule 12(9) and Rule 16 of the Companies (Share Capital & Debentures) Rules, 2014.

- VOTING RIGHTS NOT DIRECTLY EXERCISED BY EMPLOYEES

There are no shares held by trustees for the benefit of employees and hence, no disclosure under Rule 16(4) of the Companies (Share Capital and Debentures) Rules, 2014 has been furnished.

- INSOLVENCY AND BANKRUPTCY CODE, 2016

There are no applications made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year.

- ACKNOWLEDGEMENT

The directors appreciate the sincere efforts of the members and the timely assistance provided by various authorities, institutions, banks and also the employees at all levels, in the business activities of the company.

DATE: 25/07/2024

PLACE: Pune

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

DCC INFOTECH PRIVATE LIMITED

ANIL CHIMAJI MHASKE	JAYSINGH DHANURDHAN JADHAV	JEEVAN MAHADEO KADAM
MANAGING DIRECTOR	DIRECTOR	DIRECTOR
(DIN: 07519372)	(DIN: 09318195)	(DIN: 09318197)
LAHURAJ LAXMAN GAIKWAD	SHARAD SAJAN MULMULE	SHARAD PANDURANG LONDHE
DIRECTOR	DIRECTOR	DIRECTOR
(DIN: 09318198)	(DIN: 09318199)	(DIN: 09321463)

Form No. AOC-2

[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]

Form for disclosure of particulars of contracts/ arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

- Details of contracts or arrangements or transactions not at arm's length basis: NIL.
- Details of material contracts or arrangement or transactions at arm's length basis:

Sr. No.	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any (in Rs. Lakhs)	Date(s) of approval by the Board, if any	Amount paid as advances, if any
	<ul style="list-style-type: none"> <li>• Data Care Corporation –</li> <li>• Managing Director is the proprietor</li> </ul>	<ul style="list-style-type: none"> <li>• Sales</li> <li>• Services rendered</li> <li>• Purchases</li> <li>• Service Charges paid</li> <li>• Rent paid</li> <li>• Usage of trademark (royalty)</li> </ul>	During the year 2023-24	<ul style="list-style-type: none"> <li>• 652.52</li> <li>• 131.05</li> <li>• 3,875.25</li> <li>• 0.19</li> <li>• 25.26</li> <li>• 47.65</li> </ul>	07/07/2023	Nil
	<ul style="list-style-type: none"> <li>• DCC Retails –</li> <li>• Managing Director is the proprietor</li> </ul>	<ul style="list-style-type: none"> <li>• Purchases</li> <li>• Sales</li> <li>• Services rendered</li> <li>• Rent paid</li> <li>• Usage of trademark (royalty)</li> </ul>	During the year 2023-24	<ul style="list-style-type: none"> <li>• 49.72</li> <li>• 16.40</li> <li>• 77.34</li> <li>• 18.52</li> <li>• 29.61</li> </ul>	07/07/2023	Nil
	<ul style="list-style-type: none"> <li>• DCC Hospitality –</li> <li>• Managing Director is the proprietor</li> </ul>	<ul style="list-style-type: none"> <li>• Purchases</li> <li>• Sales</li> </ul>	During the year 2023-24	<ul style="list-style-type: none"> <li>• 0.15</li> <li>• 0.78</li> </ul>	07/07/2023	Nil

Date: 25/07/2024

Place: Pune

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

DCC INFOTECH PRIVATE LIMITED

ANIL CHIMAJI MHASKE	JAYSINGH DHANURDHAN JADHAV	JEEVAN MAHADEO KADAM	LAHURAJ LAXMAN GAIKWAD	SHARAD SAJAN MULMULE	SHARAD PANDURANG LONDHE
MANAGING DIRECTOR	DIRECTOR	DIRECTOR	DIRECTOR	DIRECTOR	DIRECTOR
(DIN: 07519372)	(DIN: 09318195)	(DIN: 09318197)	(DIN: 09318198)	(DIN: 09318199)	(DIN: 09321463)

## Textual information (5)

### **Disclosures relating to amount recommended to be paid as dividend**

Even though the Company has earned profits in the financial year ended 31st March, 2024, it was decided to invest the same back into the business of the Company. Hence, no dividend was declared and paid by the company.

## Textual information (6)

### **Details regarding energy conservation**

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

## Textual information (7)

### **Details regarding technology absorption**

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

## Textual information (8)

### **Disclosures in director's responsibility statement**

DIRECTOR'S RESPONSIBILITY STATEMENT Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors to the best of their knowledge and ability confirm: a) that in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures; b) the directors have 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 at the end of the financial year and of the profit of the Company for that period; c) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d) the directors have prepared the annual accounts on a going concern basis; e) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## Textual information (9)

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

There were no material changes and commitments affecting the financial position of the Company that occurred between the end of the financial year to which these financial statements relate on the date of this report.

## Textual information (10)

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

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There have been no materially significant related party transactions between the Company and the Directors, the management, or the relatives except for those disclosed in the financial statements. Thus, disclosure in Form AOC-2 i.e., disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 under third proviso thereto is annexed hereto and forms part of the Directors Report.

Form No. AOC-2

[Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]

Form for disclosure of particulars of contracts/ arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto.

- Details of contracts or arrangements or transactions not at arm's length basis: NIL.
- Details of material contracts or arrangement or transactions at arm's length basis:

Sr. No.	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any (in Rs. Lakhs)	Date(s) of approval by the Board, if any	Amount paid as advances, if any
•	Data Care Corporation – Managing Director is the proprietor	<ul style="list-style-type: none"> <li>• Sales</li> <li>• Services rendered</li> <li>• Purchases</li> <li>• Service</li> </ul> Charges paid <ul style="list-style-type: none"> <li>• Rent paid</li> <li>• Usage of trademark (royalty)</li> </ul>	During the year 2023-24	<ul style="list-style-type: none"> <li>• 652.52</li> <li>• 131.05</li> <li>• 3,875.25</li> <li>• 0.19</li> <li>• 25.26</li> <li>• 47.65</li> </ul>	07/07/2023	Nil
•	DCC Retails – Managing Director is the proprietor	<ul style="list-style-type: none"> <li>• Purchases</li> <li>• Sales</li> <li>• Services rendered</li> <li>• Rent paid</li> <li>• Usage of trademark (royalty)</li> </ul>	During the year 2023-24	<ul style="list-style-type: none"> <li>• 49.72</li> <li>• 16.40</li> <li>• 77.34</li> <li>• 18.52</li> <li>• 29.61</li> </ul>	07/07/2023	Nil
•	DCC Hospitality – Managing Director is the proprietor	<ul style="list-style-type: none"> <li>• Purchases</li> <li>• Sales</li> </ul>	During the year 2023-24	<ul style="list-style-type: none"> <li>• 0.15</li> <li>• 0.78</li> </ul>	07/07/2023	Nil

## Textual information (11)

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

In accordance with the provisions of Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, the Company shall place a copy of the Annual Return as on 31st March, 2024 on its website at www.dccinfotech.in once the same has been duly filed in Form MGT-7.

## Textual information (12)

### **Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]**

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors' qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

Information in accordance with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not given as none of the employees are drawing remuneration of Rupees One Crore Two Lakhs or Rupees Eight Lakhs Fifty Thousand Rupees per month during the year ended 31st March, 2024.

The Company being a Private Limited Company is not required to give statement of Remuneration ratio of Directors etc. as prescribed under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

## Textual information (13)

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

The major business and process risks are identified from time to time by the businesses and functional heads. The major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis. In the opinion of the Board, there are no risks which may threaten the existence of the Company.

## Textual information (14)

### **Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]**

Since the net worth of the Company does not exceed Rs. 500 Crore, turnover does not exceed Rs. 1000 Crore and net profit does not exceed Rs. 5 Crore, the provisions of Corporate Social Responsibility under Section 135 of the Companies Act, 2013 are not applicable to the Company during the year under review.

## Textual information (15)

### Disclosure of financial summary or highlights [Text Block]

#### FINANCIAL PERFORMANCE AND STATE OF AFFAIRS

Figures are based on audited Balance Sheet (Amount in Rs. Lakhs)

PARTICULARS	FOR THE YEAR ENDED ON 31.03.24	FOR THE YEAR ENDED ON 31.03.23
Total Revenue	42,146.75	12,941.81
Total Expenses	41,990.00	12,815.35
Profit Before exceptional and extraordinary items and tax	156.74	126.45
Exceptional items	0.00	0.00
Profit Before extraordinary items and tax	156.74	126.45
Extraordinary items	0.00	0.00
Profit before tax	156.74	126.45
Current tax	37.33	25.60
Deferred tax	(3.43)	0.61
Short Provision of income tax	3.27	0.45
Profit /(Loss) Transferred to Balance Sheet	119.57	99.79

## Textual information (16)

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

- Internal Control Systems and their Adequacy:

Management has put in place effective Internal Control Systems to provide reasonable assurance for:

- Safeguarding Assets and their usage.
- Maintenance of Proper Accounting Records and
- Adequacy and Reliability of the information used for carrying on Business Operations.
- Key elements of the Internal Control Systems are as follows:
- Existence of Authority Manuals and periodical updating of the same for all Functions.
- Existence of clearly defined organizational structure and authority.
- Existence of corporate policies for Financial Reporting and Accounting.
- Existence of Management information system updated from time to time as may be required.
- Existence of Annual Budgets and Long-term Business Plans.
- Periodical review of opportunities and risk factors depending on the Global / Domestic Scenario and to undertake measures as may be necessary.

## Textual information (17)

### **Disclosure of appointment and remuneration of managerial personnels [Text Block]**

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company and hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, Directors' qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013.

Information in accordance with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not given as none of the employees are drawing remuneration of Rupees One Crore Two Lakhs or Rupees Eight Lakhs Fifty Thousand Rupees per month during the year ended 31st March, 2024.

The Company being a Private Limited Company is not required to give statement of Remuneration ratio of Directors etc. as prescribed under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

## Textual information (18)

### **Disclosures relating to employee stock purchase scheme explanatory [Text Block]**

The Company has not provided any money to its employees for purchase of its own shares, hence the company has nothing report in respect of Rule 4(4), Rule (13), Rule 12(9) and Rule 16 of the Companies (Share Capital & Debentures) Rules, 2014.

**[400200] Disclosures - Auditors report****Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	<b>01/04/2023 to 31/03/2024</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Sunil Shanoy and Associates
Name of auditor signing report	SUNIL UMAKANT SHANOY
Firms registration number of audit firm	122670W
Membership number of auditor	047400
Address of auditors	Ground Floor 681 B, Gajalaxmi Nivas, Deccan Gymkhana, Pune - 411004
Permanent account number of auditor or auditor's firm	AIDPS7611Q
SRN of form ADT-1	F28374551
Date of signing audit report by auditors	25/07/2024
Date of signing of balance sheet by auditors	25/07/2024

**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 (19) [See below]	
Disclosure relating to quantitative details of fixed assets	Textual information (20) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (21) [See below]	
Disclosure relating to title deeds of immovable properties		The company does not own any immovable property.
Disclosure in auditors report relating to inventories	Textual information (22) [See below]	
Disclosure in auditors report relating to loans		Textual information (23) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act		Textual information (24) [See below]
Disclosure relating to terms and conditions of loans granted		Textual information (25) [See below]
Disclosure regarding receipt of loans granted		Textual information (26) [See below]
Disclosure regarding terms of recovery of loans granted		Textual information (27) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (28) [See below]
Disclosure in auditors report relating to deposits accepted		In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.
Disclosure in auditors report relating to maintenance of cost records		Textual information (29) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (30) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (31) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (32) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (33) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (34) [See below]
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 (35) [See below]	
Disclosure in auditors report relating to managerial remuneration		Clause not applicable as per new format of CARO.
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (36) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (37) [See below]

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (38) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (39) [See below]

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (40) [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	No provision has been made for gratuity. Amount has not been quantified by the management and hence we are not in a position to comment on its impact on Profit or loss and the balance sheet.

## Textual information (19)

### Disclosure in auditors report relating to fixed assets

(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)The Property, Plant and Equipment of the Company were physically verified in full by the management at reasonable intervals during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification. (c) The company does not own any immovable property (d) The company has not revalued any property. (e) There are no any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder

## Textual information (20)

### Disclosure relating to quantitative details of fixed assets

(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 (21)

### Disclosure relating to physical verification and material discrepancies of fixed assets

The Property, Plant and Equipment of the Company were physically verified in full by the management at reasonable intervals during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.

## Textual information (22)

### Disclosure in auditors report relating to inventories

(a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification. (b) The Company has been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, from banks on the basis of security of current assets and the quarterly returns filed by company with such bank is in agreement with the books of accounts of the company.

## Textual information (23)

### Disclosure in auditors report relating to loans

According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.

## Textual information (24)

### **Disclosure about loans granted to parties covered under section 189 of companies act**

According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.

## Textual information (25)

### **Disclosure relating to terms and conditions of loans granted**

According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.

## Textual information (26)

### **Disclosure regarding receipt of loans granted**

According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.

## Textual information (27)

### **Disclosure regarding terms of recovery of loans granted**

According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.

## Textual information (28)

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

In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.

## Textual information (29)

### **Disclosure in auditors report relating to maintenance of cost records**

The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.

## Textual information (30)

### **Disclosure in auditors report relating to statutory dues [Text Block]**

In respect of statutory dues:

- According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 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 the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

## Textual information (31)

### **Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]**

According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.

## Textual information (32)

### **Disclosure relating to disputed statutory dues [Text Block]**

According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

## Textual information (33)

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

(a) In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. (b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

## Textual information (34)

### **Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised**

The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable. (c)The Company has not taken any term loan during the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

## Textual information (35)

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

No fraud by the Company and no material fraud on the Company has been noticed or reported during the year. (b)No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report. (c)There is no any whistle blower complaints received by the Company during the year (and upto the date of this report).

## Textual information (36)

### **Disclosure in auditors report relating to transactions with related parties**

According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

## Textual information (37)

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

During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

## Textual information (38)

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

In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

## Textual information (39)

### **Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934**

In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

## Textual information (40)

### Disclosure in auditor's report explanatory [Text Block]

#### INDEPENDENT AUDITORS' REPORT

To,

The Members of DCC INFOTECH Private Limited

Report on the audit of the financial statements

#### Qualified Opinion

We have audited the accompanying financial statements DCC INFOTECH Private Limited ("the Company"), which comprise the balance sheet as at March 31, 2024, and the Statement of Profit and Loss and cash flow for the year ended on that date and notes to the financial statements, including a summary of significant 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 financial statements give the information required by the Companies Act, 2013 (the "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 March 31, 2024, its profit and cash flow for the year ended on that date.

#### Basis for qualified opinion

- No provision has been made for gratuity .Amount has not been quantified by the management and hence we are not in a position to comment on its impact on Profit or loss and the balance sheet.

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the 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 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.

#### Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

#### Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the

other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards 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 judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 financial statements, including the disclosures, and whether the 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. From the matters communicated with those charged with governance, we determine those matters that were

of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these

matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### Report on other legal and regulatory requirements

- 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;
  - (c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
  - (d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
  - (e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
  - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
  - (g) 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;
    - i. The Company does not have any pending litigations which would impact its financial position;
    - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and
    - iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company
    - iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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;
    - (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
    - (c) Based on the audit procedures 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 (a) and (b) above, contain any material misstatement.
  - v. The company has neither paid nor declared any dividend during the year.
  - vi. Based on our examination, which included test checks, the company has used accounting software for maintaining its books of accounts for the

financial year ended 31st March 2024 which has a feature of recording audit trail facility and the same has operated throughout the year for all the relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As per Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from 1st April 2023, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended

March 31, 2024.

- As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "B", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For Sunil Shanoy and Associates

Chartered Accountants

Firm's Registration No. 0122670W

Dr CA Sunil Shanoy

Membership No. 047400

UDIN: 24047400BKEKPN6109

Place: Pune

Date: 25/07/2024

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of DCC INFOTECH PRIVATE LIMITED of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls over financial reporting of DCC INFOTECH PRIVATE LIMITED (the "Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting 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 "ICAI"). 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 over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 over financial reporting was 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 system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 judgment, including the assessment of the risks of material misstatement of the 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 system over financial reporting.

#### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting 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 control over financial reporting includes 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 over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the criteria for internal financial control over financial reporting 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 ICAI.

For Sunil Shanoy and Associates

Chartered Accountants

Firm Registration No. 0122670W

Dr CA Sunil Shanoy

Membership No. 047400

Place: Pune

UDIN: 24047400BKEKPN6109

Date:25/07/2024

Annexure “B” to the Independent Auditor’s Report

(Referred to in paragraph 2 under ‘Report on other legal and regulatory requirements’ section of our report to the members of the company of even date)

I. In respect of the Company’s Property, Plant and Equipment and Intangible Assets:

(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) The Property, Plant and Equipment of the Company were physically verified in full by the management at reasonable intervals during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.

(c) The company does not own any immovable property

(d) The company has not revalued any property.

(e) There are no any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 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. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification.

(b) The Company has been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, from banks on the basis of security of current assets and the quarterly returns filed by company with such bank is in agreement with the books of accounts of the company.

iii. According to information and explanation given to us, the company has not granted any loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013. Accordingly, paragraph 3 (iii) of the order is not applicable.

iv. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.

v. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.

vi. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.

vii. In respect of statutory dues:

- According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts

deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 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 the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.

viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix.

- In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year.
- The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- The Company has not taken any term loan during the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.
- The funds raised by the company on short term basis has not been utilised for long term purposes.
- On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- The Company has not raised any such loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.

x.

(a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi.

- No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- There is no any whistle blower complaints received by the Company during the year (and upto the date of this report).

xii.

The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

xiii.

According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv.

(a) The Company is not covered under section 138 of the Companies Act, 2013, hence reporting under clause 3 (xiv) is not applicable.

xv.

In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi.

- In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii.

The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

xviii.

There has been no resignation of the statutory auditors of the Company during the year.

xix.

On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and 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 indicating that 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 Company is not covered under section 135 of the Companies Act, 2013, hence reporting under clause 3 (xx) is not applicable.

xxi.

The Company does not have any subsidiaries hence reporting under clause 3 (xxi) is not applicable.

For Sunil Shanoy and Associates

Chartered Accountants

Firm Registration No. 0122670W

Dr CA Sunil Shanoy

Membership No. 047400

UDIN: 24047400BKEKPN6109

Place: Pune

Date: 25/07/2024

**[400500] Disclosures - Secretarial audit report**

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

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

**[100100] Balance sheet**

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

	<b>31/03/2024</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	200	200	5
Reserves and surplus	222.14	102.57	
Total shareholders' funds	422.14	302.57	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	208.76	568.36	
Deferred tax liabilities (net)	0	0.56	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	208.76	568.92	
Current liabilities [Abstract]			
Short-term borrowings	5,114.39	986.32	
Trade payables	5,124.27	1,440.98	
Other current liabilities	992.34	421.08	
Short-term provisions	0	0	
Total current liabilities	11,231	2,848.38	
Total equity and liabilities	11,861.9	3,719.87	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	207.92	56.71	3.64
Intangible assets	30.28	4.01	0.07
Intangible assets under development or work-in-progress	0	8.6	
Total fixed assets	238.2	69.32	
Non-current investments	0	0	
Deferred tax assets (net)	2.87	0	
Long-term loans and advances	0	0	
Other non-current assets	4.36	3.46	
Total non-current assets	245.43	72.78	
Current assets [Abstract]			
Current investments	0	0	
Inventories	4,650.24	1,361.04	
Trade receivables	4,871.26	1,415.44	
Cash and bank balances	159.37	93.08	
Short-term loans and advances	1,935.6	777.53	
Other current assets	0	0	
Total current assets	11,616.47	3,647.09	
Total assets	11,861.9	3,719.87	

**[400300] 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	3	4
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
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	ANIL	JAYSINGH	JEEVAN	LAHURAJ
Middle name of director	CHIMAJI	DHANURDHAN	MAHADEO	LAXMAN
Last name of director	MHASKE	JADHAV	KADAM	GAIKWAD
Designation of director	Managing Director	Director	Director	Director
Director identification number of director	07519372	09318195	09318197	09318198
Date of signing of financial statements by director	25/07/2024	25/07/2024	25/07/2024	25/07/2024

**Details of directors signing financial statements [Table]**

..(2)

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

Directors signing financial statements [Axis]	5	6
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
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	SHARAD	SHARAD
Middle name of director	SAJAN	PANDURANG
Last name of director	MULMULE	LONDHE
Designation of director	Director	Director
Director identification number of director	09318199	09321463
Date of signing of financial statements by director	25/07/2024	25/07/2024

**[100400] 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 extraordinary items and tax	156.74	126.45	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	80.6	10.59	
Total adjustments to profit (loss)	80.6	10.59	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-3,289.2	-1,320.56	
Adjustments for decrease (increase) in trade receivables	-3,455.82	-907.61	
Adjustments for decrease (increase) in other current assets	-0.9	-3.26	
Adjustments for increase (decrease) in trade payables	3,683.29	1,281.36	
Adjustments for increase (decrease) in other current liabilities	571.24	338.76	
Total adjustments for working capital	-2,491.39	-611.31	
Total adjustments for reconcile profit (loss)	-2,410.79	-600.72	
Net cash flows from (used in) operations	-2,254.05	-474.27	
Income taxes paid (refund)	40.6	26.05	
Other inflows (outflows) of cash	-1,158.06	-587.33	
Net cash flows from (used in) operating activities before extraordinary items	-3,452.71	-1,087.65	
Net cash flows from (used in) operating activities	-3,452.71	-1,087.65	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	249.48	76.22	
Net cash flows from (used in) investing activities before extraordinary items	-249.48	-76.22	
Net cash flows from (used in) investing activities	-249.48	-76.22	
Cash flows from used in financing activities [Abstract]			
Other inflows (outflows) of cash	3,768.48	1,221.16	
Net cash flows from (used in) financing activities before extraordinary items	3,768.48	1,221.16	
Net cash flows from (used in) financing activities	3,768.48	1,221.16	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	66.29	57.29	
Net increase (decrease) in cash and cash equivalents	66.29	57.29	
Cash and cash equivalents cash flow statement at end of period	159.37	93.08	35.79

**[200100] Notes - 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 share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	Anil Chimaji Mhaske	Anil Chimaji Mhaske
PAN of shareholder	ABIPM1477C	ABIPM1477C
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 19,00,000	[shares] 19,00,000
Percentage of shareholding in company	95.00%	95.00%

## Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [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 share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 22,50,000	[shares] 22,50,000		[shares] 22,50,000
Value of shares authorised	225	225		225
Number of shares issued	[shares] 20,00,000	[shares] 20,00,000		[shares] 20,00,000
Value of shares issued	200	200		200
Number of shares subscribed and fully paid	[shares] 20,00,000	[shares] 20,00,000		[shares] 20,00,000
Value of shares subscribed and fully paid	200	200		200
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] 20,00,000	[shares] 20,00,000		[shares] 20,00,000
Total value of shares subscribed	200	200		200
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 20,00,000	[shares] 20,00,000		[shares] 20,00,000
Value of shares called	200	200		200
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	200	200		200
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] 19,50,000		[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] 0	[shares] 0		[shares] 0
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 allotted for contracts without payment received in cash	[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] 45,000		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
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] 0	[shares] 19,95,000		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[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] 0	[shares] 19,95,000		[shares] 0
Number of shares outstanding at end of period	[shares] 20,00,000	[shares] 20,00,000	[shares] 5,000	[shares] 20,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	195		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	0		0
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 issue allotted for contracts without payment received in cash 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 employee stock option plan issued during period	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in share capital during period	0	195		0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in share capital during period	0	0		0
Total increase (decrease) in share capital	0	195		0
Share capital at end of period	200	200	5	200
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

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/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]				
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]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0

## Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [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 classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity Shares	Equity Shares
Number of shares authorised	[shares] 22,50,000		[shares] 22,50,000	[shares] 22,50,000
Value of shares authorised	225		225	225
Number of shares issued	[shares] 20,00,000		[shares] 20,00,000	[shares] 20,00,000
Value of shares issued	200		200	200
Number of shares subscribed and fully paid	[shares] 20,00,000		[shares] 20,00,000	[shares] 20,00,000
Value of shares subscribed and fully paid	200		200	200
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] 20,00,000		[shares] 20,00,000	[shares] 20,00,000
Total value of shares subscribed	200		200	200
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 20,00,000		[shares] 20,00,000	[shares] 20,00,000
Value of shares called	200		200	200
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0		0	0
Calls unpaid by officers	0		0	0
Total calls unpaid by directors and officers	0		0	0
Calls unpaid by others	0		0	0
Total calls unpaid	0		0	0
Forfeited shares	0		0	0
Forfeited shares reissued	0		0	0
Value of shares paid-up	200		200	200
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[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] 19,50,000		[shares] 0	[shares] 19,50,000
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] 0		[shares] 0	[shares] 0
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 allotted for contracts without payment received in cash	[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] 45,000		[shares] 0	[shares] 45,000
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0

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] 19,95,000		[shares] 0	[shares] 19,95,000
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[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] 19,95,000		[shares] 0	[shares] 19,95,000
Number of shares outstanding at end of period	[shares] 20,00,000	[shares] 5,000	[shares] 20,00,000	[shares] 20,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	195		0	195
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		0	0
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 issue allotted for contracts without payment received in cash 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 employee stock option plan issued during period	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in share capital during period	195		0	195
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in share capital during period	0		0	0
Total increase (decrease) in share capital	195		0	195
Share capital at end of period	200	5	200	200
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
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/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]			NA	NA
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]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0

**Disclosure of classes of share capital [Table]**

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2022
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 5,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	5

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 share capital explanatory [TextBlock]	Textual information (41) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of shareholders of company	[pure] 2	[pure] 2
Number of allottees in case of preferential allotment	[pure] 0	[pure] 0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

## Textual information (41)

## Disclosure of notes on share capital explanatory [Text Block]

				(Amount in Rupees Lakhs)	
Note 1: Capital Account					
Particulars	As at 31 March 2024	As at 31 March 2023	Rs.	Rs.	
Number	Rs.	Number	Rs.		
Authorised Share Capital					
2250,000 Equity Shares of Rs. 10 each (25,000 Equity Shares of Rs. 100 each for previous year)	22,50,000	225.00	22,50,000	225.00	
Issued					
20,00,000 Equity Shares of Rs. 10 each (5,000 Equity Shares of Rs. 100 each for Previous Year)	-	-	-	-	
	20,00,000	200.00	20,00,000	200.00	
Subscribed & Paid up					
20,00,000 Equity Shares of Rs. 10 each (5,000 Equity Shares of Rs. 100 each for previous year)	-	-	-	-	
	20,00,000	200.00	20,00,000	200.00	
Subscribed but not fully paid up					
Equity Shares of Rs. 10 each, not fully paid up (Equity Shares of Rs. 100 each, not fully paid up for previous year)	-	-	-	-	
	-	-	-	-	
Total	20,00,000	200.00	20,00,000	200.00	
				(Amount in Rupees Lakhs)	
Note 2					
Particulars	As at 31 March 2024	As at 31 March 2023	Rs.	Rs.	
Number	Rs.	Number	Rs.		
Shares outstanding at the beginning of the year	20,00,000	200.00	50,000	5	
Shares issued during the year	-	-	19,50,000	195	
Shares bought back during the year	-	-	-	-	
Shares outstanding at the end of the year	20,00,000	200.00	20,00,000	200	
Note 3					
i) Nil Equity Shares are held by any holding company.					
Note 4: Shareholding Pattern					
Name of the Shareholder	As at 31 March 2024	As at 31 March 2023	No. of Shares held	% of Holding	
No. of Shares held	% of Holding	No. of Shares held	% of Holding		
Anil Chimaji Mhaske			19,00,000	95%	19,00,000 95%

Isha Anil Mhaske			1,00,000	5%	1,00,000	5%			
Note 5									
Particulars					2023-24	2022-23	2021-22	2020-21	2019-20
Equity Shares									
Fully paid up pursuant to contract(s) without payment being received in cash	-	-	-	-	-	-	-	-	-
Full paid up by way of bonus shares	No. of shares	-	19,50,000	-	-	-	-	-	-
Amount of shares	-	195	-	-	-	-	-	-	-
Shares bought back	-	-	-	-	-	-	-	-	-
Preference Shares									
Fully paid up pursuant to contract(s) without payment being received in cash	-	-	-	-	-	-	-	-	-
Fully paid up by way of bonus shares	-	-	-	-	-	-	-	-	-
Shares bought back	-	-	-	-	-	-	-	-	-
Note 6									
Unpaid Calls	31.03.2024	31.03.2023							
By Directors		NIL	NIL						
By officers		NIL	NIL						
Note 7									
Shares held by promoters at the end of the year	% Change during the year								
S.No.	Promoter Name	No. of Shares	% of total shares						
1	Anil Chimaji Mhaske	19,00,000	95.00%	0%					
2	Isha Anil Mhsake	1,00,000	5.00%	0%					
Total		20,00,000	100.00%						
Note 8									
i) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts: NIL									
Rights, Preferences and Restrictions attached to Shares:									
Equity Shares									
i) The Company has only one class of Equity Shares having a par value of Rs. 10/- . ( Previous year Rs. 100)									
ii) Each holder of Equity Shares is entitled to one vote per share. The Shareholders have the right to receive interim dividends declared by the Board of Directors and final dividend proposed by the Board of Directors and approved by the Shareholders.									
iii) The Company has not issued any shares for consideration other than cash.									

**[200200] Notes - Reserves and surplus****Statement of changes in reserves [Table]**

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Surplus [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
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	119.57	99.79		119.57
Other additions to reserves	0	0		0
Total additions to reserves	119.57	99.79		119.57
Deductions to reserves [Abstract]				
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriation towards bonus shares	0	195		0
Total changes in reserves	119.57	-95.21		119.57
Reserves at end of period	222.14	102.57	197.78	222.14

**Statement of changes in reserves [Table]**

..(2)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	99.79	
Other additions to reserves	0	
Total additions to reserves	99.79	
Deductions to reserves [Abstract]		
Other deductions to reserves	0	
Total deductions to reserves	0	
Appropriation towards bonus shares	195	
Total changes in reserves	-95.21	
Reserves at end of period	102.57	197.78

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

	01/04/2023 to 31/03/2024
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (42) [See below]

## Textual information (42)

## Disclosure of notes on reserves explanatory [Text Block]

Note 10: Reserves and Surplus Particulars	(Amount in Rupees Lakhs)		
	As at 31 March 2024	As at 31 March 2023	
Surplus			
Opening balance	102.57	197.78	
(+) Net Profit For the current year	119.57	99.79	
(+) Transfer from Reserves	-	-	
(-) Proposed Dividends	-	-	
(-) Issue of Bonus Shares	-	-	195.00
(-) Transfer to Reserves	-	-	-
Closing Balance		222.14	102.57
Total	222.14	102.57	

## [200300] Notes - Borrowings

## Classification of borrowings [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	205.62	0	205.62	0

## Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	3.14	568.36	3.14	568.36

## Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,276.63	242.18	1,276.63	242.18

## Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,454.13	391.82	1,760.9	299.38
Nature of security [Abstract]				
Nature of security				
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0		
Aggregate amount of loans guaranteed by others	0	0		

## Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from others [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,454.13	391.82	1,760.9	299.38
Nature of security [Abstract]				
Nature of security	First and exclusive charge on entire Current Assets Financed by Tata Capital Financial Services Ltd. both present and future.	First and exclusive charge on entire Current Assets Financed by Tata Capital Financial Services Ltd. both present and future.		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0		
Aggregate amount of loans guaranteed by others	0	0		

## Classification of borrowings [Table]

..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Working capital loans from banks [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	495.95	52.94	126.78	0
Nature of security [Abstract]				
Nature of security	Secured first and exclusive charge on all existing and future current assets of the company	Against exclusive charge on all existing and future current assets of the company	Secured Against first and exclusive charge on all existing and future current assets of the company	
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0		
Aggregate amount of loans guaranteed by others	0	0		

## Classification of borrowings [Table]

..(7)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2024	31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	126.78	0

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

	01/04/2023 to 31/03/2024
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (43) [See below]

## Textual information (43)

## Disclosure of notes on borrowings explanatory [Text Block]

Note 11: Long Term Borrowings			(Amount in Rupees Lakhs)
Particulars	As at 31 March 2024	As at 31 March 2023	
Unsecured			
a) Loans and advances from related parties			
Loan from M/s Data Care Corporation			
(of the above, NIL is guaranteed by Directors and/or others)	3.14	568.36	
Terms of Repayment: within 5 years from date of loans			
b) Term Loan			
a) Kotak Mahindra Bank Ltd			
(Working Term loan repayable over 36 months by monthly installment of Rs.13,19,042 each)	205.62	-	
Total	208.76	568.36	
Note 12: Short Term Borrowings			(Amount in Rupees Lakhs)
Particulars	As at 31 March 2024	As at 31 March 2023	
Secured :			
1	Cash Credit from Kotak Mahindra Bank Ltd ( Secured Against first and exclusive charge on all existing and future current assets of the company)	-	52.94
2	Cash Credit from HDFC Bank Ltd ( Secured Against first and exclusive charge on all existing and future current assets of the company)	495.95	-
3	Channel Finance Facility From TATA CAPITAL FINANCIAL SERVICES LTD. (First and exclusive charge on entire Current Assets Financed by Tata Capital Financial Services Ltd. both present and future)	1,454.13	391.82
Unsecured :			
1	Channel Finance Facility From		
a)	TVS CREDIT SERVICES LIMITED	199.87	299.37
b)	AXIS BANK LTD		1,181.55 242.18
c)	ICICI BANK LTD		95.09 -
d)	HERO FINCORP LIMITED		773.77 -
e)	CHOLAMANDALAM INVESTMENT AND FINANCE COMPANY LTD	787.26	-
2	Current Maturities of long term borrowings	126.78	-
Total	5,114.39	986.32	

**[201000] Notes - Tangible assets****Disclosure of tangible assets [Table]**

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [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	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	221.84	63.23		221.84	63.23	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-70.63	-10.16				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	151.21	53.07		221.84	63.23	
Tangible assets at end of period	207.92	56.71	3.64	290.69	68.85	5.62

## Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation 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	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				77.73	0.07	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	70.63	10.16		-11.13	-0.76	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	70.63	10.16		66.6	-0.69	
Tangible assets at end of period	82.77	12.14	1.98	68.81	2.21	2.9

## Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [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	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	77.73	0.07				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				11.13	0.76	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	77.73	0.07		11.13	0.76	
Tangible assets at end of period	80.86	3.13	3.06	12.05	0.92	0.16

## Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	33.63	25.11		33.63	25.11	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-14.75	-1.62				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	18.88	23.49		33.63	25.11	
Tangible assets at end of period	42.37	23.49	0	58.74	25.11	0

## Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				33.63	25.11	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	14.75	1.62		-14.75	-1.62	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	14.75	1.62		18.88	23.49	
Tangible assets at end of period	16.37	1.62	0	42.37	23.49	0

## Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [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	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	33.63	25.11				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				14.75	1.62	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	33.63	25.11		14.75	1.62	
Tangible assets at end of period	58.74	25.11	0	16.37	1.62	0

## Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	53.7	12.5		53.7	12.5	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-16.88	-2.58				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	36.82	9.92		53.7	12.5	
Tangible assets at end of period	47.09	10.27	0.35	66.59	12.89	0.39

## Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Office equipment [Member]			Computer equipments [Member]		
	Owned assets [Member]			Owned assets [Member]		
	Accumulated depreciation 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	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				56.78	25.55	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	16.88	2.58		-27.87	-5.2	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	16.88	2.58		28.91	20.35	
Tangible assets at end of period	19.5	2.62	0.04	49.65	20.74	0.39

## Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
	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	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	56.78	25.55				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				27.87	5.2	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	56.78	25.55		27.87	5.2	
Tangible assets at end of period	84.5	27.72	2.17	34.85	6.98	1.78

**Disclosure of additional information tangible assets [Table]**

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Furniture and fixtures [Member]		Vehicles [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
Sub classes of tangible 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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			Written Down Value Method	Written Down Value Method		
Useful lives or depreciation rates tangible assets			As per Companies Act, 2013	As per Companies Act, 2013		

**Disclosure of additional information tangible assets [Table]**

..(2)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]		Office equipment [Member]		Computer equipments [Member]	
	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
Sub classes of tangible 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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	As per Companies Act, 2013	As per Companies Act, 2013	As per Companies Act, 2013	As per Companies Act, 2013	As per Companies Act, 2013	As per Companies Act, 2013

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

	01/04/2023 to 31/03/2024
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (44) [See below]

## Textual information (44)

## Disclosure of notes on tangible assets explanatory [Text Block]

Particulars	GROSS BLOCK		DEPRECIATION		NET BLOCK		(Amount in Rupees Lakhs)		
	Additions	Disposals	As On 31/3/2024	upto 31/03/2023	For the Year	Upto 31/03/2024	As on 01/04/2023	As On 31/3/2024	
Property, Plant and Equipment									
Computers	27.72	56.78	-	84.50	6.98	27.87	34.85	20.75	49.65
Furniture and Fittings	3.13	77.73	-	80.86	0.92	11.13	12.06	2.21	68.80
Office Equipment	12.89	53.71	-	66.60	2.62	16.88	19.50	10.27	47.09
Motor Vehicles	25.11	33.63	-	58.74	1.62	14.75	16.37	23.49	42.37
Intangible Assets									
Software	4.72	23.06	-	27.78	0.71	6.60	7.31	4.01	20.47
Website	-	13.18	-	13.18	-	3.36	3.36	-	9.81
Website under development	8.60	-	8.60	-	-	-	-	8.60	-
Total	82.18	258.08	8.60	331.66	12.85	80.60	93.45	69.32	238.20
Previous Year	5.96	76.22	-	82.18	2.26	10.59	12.85	3.70	69.32

**[201100] Notes - Intangible assets****Disclosure of intangible assets [Table]**

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	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	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	36.24	4.37		36.24	4.37	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	36.24	4.37		36.24	4.37	
Amortization intangible assets	-9.97	-0.43				
Impairment loss recognised in profit or loss intangible assets	0	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	26.27	3.94		36.24	4.37	
Intangible assets at end of period	30.28	4.01	0.07	40.96	4.72	0.35

## Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]			Computer software [Member]		
	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [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	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				23.06	4.37	
Additions other than through business combinations intangible assets				0	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				23.06	4.37	
Amortization intangible assets	9.97	0.43		-6.6	-0.43	
Impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Revaluation increase (decrease) intangible assets				0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets				0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	9.97	0.43		16.46	3.94	
Intangible assets at end of period	10.68	0.71	0.28	20.47	4.01	0.07

## Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Computer software [Member]					
	Intangible assets other than internally generated [Member]					
Sub classes of intangible assets [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	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	23.06	4.37				
Additions other than through business combinations intangible assets	0	0				
Acquisitions through business combinations intangible assets	0	0				
Total additions to intangible assets	23.06	4.37				
Amortization intangible assets				6.6	0.43	
Impairment loss recognised in profit or loss intangible assets				0	0	
Reversal of impairment loss recognised in profit or loss intangible assets				0	0	
Revaluation increase (decrease) intangible assets	0	0				
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0				
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	23.06	4.37		6.6	0.43	
Intangible assets at end of period	27.78	4.72	0.35	7.31	0.71	0.28

## Disclosure of intangible assets [Table]

..(4)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [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	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	13.18	0		13.18	0	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	13.18	0		13.18	0	
Amortization intangible assets	-3.37	0				
Impairment loss recognised in profit or loss intangible assets	0	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	9.81	0		13.18	0	
Intangible assets at end of period	9.81	0	0	13.18	0	0

## Disclosure of intangible assets [Table]

..(5)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]			Other intangible assets, others [Member]		
	Intangible assets other than internally generated [Member]			Intangible assets other than internally generated [Member]		
Sub classes of intangible assets [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [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	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets				Website	Website	
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				13.18	0	
Additions other than through business combinations intangible assets				0	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				13.18	0	
Amortization intangible assets	3.37	0		-3.37	0	
Impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Revaluation increase (decrease) intangible assets				0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets				0	0	
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	3.37	0		9.81	0	
Intangible assets at end of period	3.37	0	0	9.81	0	0

## Disclosure of intangible assets [Table]

..(6)

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

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [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	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Website	Website		Website	Website	
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	13.18	0				
Additions other than through business combinations intangible assets	0	0				
Acquisitions through business combinations intangible assets	0	0				
Total additions to intangible assets	13.18	0				
Amortization intangible assets				3.37	0	
Impairment loss recognised in profit or loss intangible assets				0	0	
Reversal of impairment loss recognised in profit or loss intangible assets				0	0	
Revaluation increase (decrease) intangible assets	0	0				
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0	
Total disposals intangible assets	0	0		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0				
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	13.18	0		3.37	0	
Intangible assets at end of period	13.18	0	0	3.37	0	0

## Disclosure of additional information intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]		Other intangible assets [Member]	
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]		Intangible assets other than internally generated [Member]	
Sub classes of intangible 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	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets			As per Companies Act, 2013	As per Companies Act, 2013		
Description of amortization method used			Written Down Value Method	Written Down Value Method		

## Disclosure of additional information intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]		
Disclosure of additional information intangible assets [LineItems]		
Useful lives or amortization rates intangible assets	As per Companies Act, 2013	As per Companies Act, 2013
Description of amortization method used	Written Down Value Method	Written Down Value Method

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

	01/04/2023 to 31/03/2024
Disclosure of notes on intangible assets explanatory [TextBlock]	Textual information (45) [See below]

## Textual information (45)

## Disclosure of notes on intangible assets explanatory [Text Block]

Note No:15 Property, Plant and Equipment and Intangible assets	GROSS BLOCK		DEPRECIATION		NET BLOCK		(Amount in Rupees Lakhs)			
	Particulars	As on 01/04/2023	Additions	Disposals	As On 31/3/2024	upto 31/03/2023	For the Year	Upto 31/03/2024	As on 01/04/2023	As On 31/3/2024
Property, Plant and Equipment										
Computers	27.72	56.78	-	84.50	6.98	27.87	34.85	20.75	49.65	
Furniture and Fittings	3.13	77.73	-	80.86	0.92	11.13	12.06	2.21	68.80	
Office Equipment	12.89	53.71	-	66.60	2.62	16.88	19.50	10.27	47.09	
Motor Vehicles	25.11	33.63	-	58.74	1.62	14.75	16.37	23.49	42.37	
Intangible Assets										
Software	4.72	23.06	-	27.78	0.71	6.60	7.31	4.01	20.47	
Website	-	13.18	-	13.18	-	3.36	3.36	-	9.81	
Website under development	8.60	-	8.60	-	-	-	-	8.60	-	
Total	82.18	258.08	8.60	331.66	12.85	80.60	93.45	69.32	238.20	
Previous Year	5.96	76.22	-	82.18	2.26	10.59	12.85	3.70	69.32	

**[200600] Notes - Subclassification and notes on liabilities and assets****Loans and advances [Table]**

..(1)

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

Classification based on time period [Axis]	Short-term [Member]			
	Security deposits [Member]		Loans advances given suppliers [Member]	
Classification of loans and 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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	81.13	77.95	31.55	114.51
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	81.13	77.95	31.55	114.51
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
	Other loans and advances [Member]		Advance tax [Member]	
Classification of loans and 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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,822.92	585.07	13.51	1
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,822.92	585.07	13.51	1
Nature of other loans and advances				
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
	Advance income tax paid [Member]		Other advance taxes [Member]	
Classification of loans and 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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	1	13.51	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	1	13.51	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
	Other taxes receivable [Member]		Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	95.07	58.69	1,714.34	525.38
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	95.07	58.69	1,714.34	525.38
Nature of other loans and advances			As per notes	As per notes
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Subclassification of trade receivables [Table]**

..(1)

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

Classification of assets based on security [Axis]	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]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	4,871.26	1,415.44	4,871.26	1,415.44
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	4,871.26	1,415.44	4,871.26	1,415.44
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
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			108.88	432
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			108.88	432

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company total 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]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	4,650.24	1,361.04	4,650.24	1,361.04
Goods in transit	0	0	0	0
Mode of valuation			Valued at Cost or Net Realisable Value whichever is lower	Valued at Cost or Net Realisable Value whichever is lower

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (46) [See below]	
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (47) [See below]	
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Income received in advance	25.54	16.97
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable other tax	854.35	340.87
Security deposits refundable, current	8.54	8.82
Total deposits refundable current	8.54	8.82
Public deposit payable, current	0	0
Total other payables, current	862.89	349.69
Advance received from customers	66.58	17.41
Accrued salary payable	0	1.77
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	37.33	35.24
Total other current liabilities	992.34	421.08
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (48) [See below]	
Other non-current assets, others	4.36	3.46
Total other non-current assets	4.36	3.46
Nature of other non-current assets, others	Security deposits	Security deposits
Disclosure of notes on inventories explanatory [TextBlock]	Textual information (49) [See below]	
Accounting policy on inventories [TextBlock]	Inventories are valued at cost arrived at FIFO basis.	
Inventory cost formula used	Valued at Cost or Net Realisable Value whichever is lower	Valued at Cost or Net Realisable Value whichever is lower
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (50) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	14	3.57
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (51) [See below]	
Fixed deposits with banks	48.84	57.54
Other balances with banks	98.59	31.77
Total balance with banks	147.43	89.31
Cash on hand	11.94	3.77
Total cash and cash equivalents	159.37	93.08
Total cash and bank balances	159.37	93.08
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
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 twelve months maturity	0	0

Other current assets, others	0	0
Total other current assets	0	0

## Textual information (46)

## Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

				(Amount in Rupees Lakhs)	
Note 1: Capital Account					
Particulars	As at 31 March 2024	As at 31 March 2023	Rs.	Rs.	
Number	Rs.	Number	Rs.		
Authorised Share Capital					
2250,000 Equity Shares of Rs. 10 each (25,000 Equity Shares of Rs. 100 each for previous year)	22,50,000	225.00	22,50,000	225.00	
Issued					
20,00,000 Equity Shares of Rs. 10 each (5,000 Equity Shares of Rs. 100 each for Previous Year)	-	-	-	-	
	20,00,000	200.00	20,00,000	200.00	
Subscribed & Paid up					
20,00,000 Equity Shares of Rs. 10 each (5,000 Equity Shares of Rs. 100 each for previous year)	-	-	-	-	
	20,00,000	200.00	20,00,000	200.00	
Subscribed but not fully paid up					
Equity Shares of Rs. 10 each, not fully paid up (Equity Shares of Rs. 100 each, not fully paid up for previous year)	-	-	-	-	
	-	-	-	-	
Total	20,00,000	200.00	20,00,000	200.00	
				(Amount in Rupees Lakhs)	
Note 2					
Particulars	As at 31 March 2024	As at 31 March 2023	Rs.	Rs.	
Number	Rs.	Number	Rs.		
Shares outstanding at the beginning of the year	20,00,000	200.00	50,000	5	
Shares issued during the year	-	-	19,50,000	195	
Shares bought back during the year	-	-	-	-	
Shares outstanding at the end of the year	20,00,000	200.00	20,00,000	200	
Note 3					
i) Nil Equity Shares are held by any holding company.					
Note 4: Shareholding Pattern					
Name of the Shareholder	As at 31 March 2024	As at 31 March 2023	No. of Shares held	% of Holding	
No. of Shares held	% of Holding	No. of Shares held	% of Holding		
Anil Chimaji Mhaske			19,00,000	95%	19,00,000 95%

Isha Anil Mhaske		1,00,000	5%	1,00,000	5%
Note 5					
Particulars				2023-24	2022-23
Equity Shares				2021-22	2020-21
Fully paid up pursuant to contract(s) without payment being received in cash	-	-	-	-	-
Full paid up by way of bonus shares	No. of shares	-	19,50,000	-	-
Amount of shares	-	195	-	-	-
Shares bought back	-	-	-	-	-
Preference Shares					
Fully paid up pursuant to contract(s) without payment being received in cash	-	-	-	-	-
Fully paid up by way of bonus shares	-	-	-	-	-
Shares bought back	-	-	-	-	-
Note 6					
Unpaid Calls	31.03.2024	31.03.2023			
By Directors		NIL	NIL		
By officers		NIL	NIL		
Note 7					
Shares held by promoters at the end of the year	% Change during the year				
S.No.	Promoter Name	No. of Shares	% of total shares		
1	Anil Chimaji Mhaske	19,00,000	95.00%	0%	
2	Isha Anil Mhsake	1,00,000	5.00%	0%	
Total		20,00,000	100.00%		
Note 8					
i) Shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts: NIL					
Rights, Preferences and Restrictions attached to Shares:					
Equity Shares					
i) The Company has only one class of Equity Shares having a par value of Rs. 10/- . ( Previous year Rs. 100)					
ii) Each holder of Equity Shares is entitled to one vote per share. The Shareholders have the right to receive interim dividends declared by the Board of Directors and final dividend proposed by the Board of Directors and approved by the Shareholders.					
iii) The Company has not issued any shares for consideration other than cash.					
Note 10: Reserves and Surplus	(Amount in Rupees Lakhs)				
Particulars	As at 31 March 2024		As at 31 March 2023		
Surplus					
Opening balance	102.57		197.78		
(+) Net Profit For the current year	119.57		99.79		

(+) Transfer from Reserves	-	-	
(-) Proposed Dividends	-	-	
(-) Issue of Bonus Shares		-	195.00
(-) Transfer to Reserves		-	-
Closing Balance		222.14	102.57
<b>Total</b>	<b>222.14</b>	<b>102.57</b>	
<b>Note 11: Long Term Borrowings</b>			<b>(Amount in Rupees Lakhs)</b>
Particulars	As at 31 March 2024	As at 31 March 2023	
<b>Unsecured</b>			
a) Loans and advances from related parties			
Loan from M/s Data Care Corporation			
(of the above, NIL is guaranteed by Directors and/or others)			
	3.14	568.36	
Terms of Repayment: within 5 years from date of loans			
b) Term Loan			
a) Kotak Mahindra Bank Ltd			
	205.62	-	
(Working Term loan repayable over 36 months by monthly installment of Rs.13,19,042 each)			
<b>Total</b>	<b>208.76</b>	<b>568.36</b>	
<b>Note 12: Short Term Borrowings</b>			<b>(Amount in Rupees Lakhs)</b>
Particulars	As at 31 March 2024	As at 31 March 2023	
<b>Secured :</b>			
1	Cash Credit from Kotak Mahindra Bank Ltd ( Secured Against first and exclusive charge on all existing and future current assets of the company)	-	52.94
2	Cash Credit from HDFC Bank Ltd ( Secured Against first and exclusive charge on all existing and future current assets of the company)	495.95	-
3	Channel Finance Facility From TATA CAPITAL FINANCIAL SERVICES LTD. (First and exclusive charge on entire Current Assets Financed by Tata Capital Financial Services Ltd. both present and future)	1,454.13	391.82
<b>Unsecured :</b>			
1	Channel Finance Facility From		
a)	TVS CREDIT SERVICES LIMITED	199.87	299.37
b)	AXIS BANK LTD		1,181.55
c)	ICICI BANK LTD		95.09
d)	HERO FINCORP LIMITED		773.77
e)	CHOLAMANDALAM INVESTMENT AND FINANCE COMPANY LTD	787.26	-
2	Current Maturities of long term borrowings	126.78	-

Total	5,114.39					986.32
<b>Note 13: Trade Payables</b>						
Current Year:						(Amount in Rupees Lakhs)
Particulars	Outstanding for following periods from due date of payment	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total As at 31.03.2024
i) MSME		0.41	-	-	-	0.41
ii) Others	5,122.23	1.62	-	-	5,123.86	
iii) Disputed dues-MSME						
iv) Disputed dues-Others						
Previous Year:						(Amount in Rupees Lakhs)
Particulars	Outstanding for following periods from due date of payment	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total As at 31.03.2023
i) MSME						
ii) Others	1,440.98	-	-	-	1,440.98	
iii) Disputed dues-MSME						
iv) Disputed dues-Others						
<b>Note 14: Other Current Liabilities</b>						(Amount in Rupees Lakhs)
Particulars	As at 31 March 2024	As at 31 March 2023				
Pre-received Income	25.54	16.97				
Advances received from Customers	66.58	17.41				
Security Deposits From Staff	8.54	8.82				
Duties & Taxes Payable						
GST Payable	836.53	316.56				
GST ITC to be reversed	-	14.26				
GST TDS to be reversed	0.01					
TDS Payable	16.71	9.97				
TCS Payable	1.10	0.00				
ESIC payable	-	-				
PF Payable	-	0.08				
PT Payable	-	-				
Expenses payable						
Salary Payable	-	1.77				
Other Expenses Provision	-	1.50				
Others	-	-				

Provision for Income Tax	37.33	33.76							
Total	992.33	421.09							
Note 16: Other Non Current Assets (Amount in Rupees Lakhs)									
Particulars			As at 31 March 2024		As at 31 March 2023				
Security Deposit (Unsecured)			4.36		3.46				
Total			4.36		3.46				
Note 17: Inventories (Amount in Rupees Lakhs)									
Particulars			As at 31 March 2024		As at 31 March 2023				
Stock-in-trade (Valued at Cost or Net Realisable Value whichever is lower)			4,650.24		1,361.04				
Total			4,650.24		1,361.04				
Note 18: Trade Receivables Outstanding									
Current year									(Amount in Rupees Lakhs)
Outstanding for following periods from due date of payment									
Particulars	Less than 6 months	6 months to 1 year	1- 2 year	2 - 3 year	More than 3 years	Total at 31 March 2024			
i) Undisputed Trade receivable - considered good	4,857.25	7.11	6.89	-	-	4,871.25			
ii) Undisputed Trade receivable - considered doubtful	-	-	-	-	-	-			
iii) Disputed Trade receivable - considered good	-	-	-	-	-	-			
iv) Disputed Trade receivable - considered doubtful	-	-	-	-	-	-			
						4,857.25	7.11	6.89	- 4,871.25
Previous year									(Amount in Rupees Lakhs)
Outstanding for following periods from due date of payment									
Particulars	Less than 6 months	6 months to 1 year	1- 2 year	2 - 3 year	More than 3 years	Total at 31 March 2023			
i) Undisputed Trade receivable - considered good	1,411.86	3.57	-	-	-	1,415.43			
ii) Undisputed Trade receivable -									

considered doubtful					
-	-	-	-	-	-
iii) Disputed Trade receivable - considered good					
-	-	-	-	-	-
iv) Disputed Trade receivable - considered doubtful					
-	-	-	-	-	-
	1,411.86	3.57	-	-	1,415.43
Trade Receivables stated above include debts due by			(Amount in Rupees Lakhs)		
Particulars	As at 31 March 2024	As at 31 March 2023			
Directors					
Other Officers of the Company					
Firms of which Director is a Proprietor					
Data Care Corporation	108.88	432.00			
Note 19: Cash and Cash Equivalents			(Amount in Rupees Lakhs)		
Particulars	As at 31 March 2024	As at 31 March 2023			
a. Balances with banks					
Margin money	-	-			
Fixed Deposit against borrowings	45.00	45.00			
Fixed Deposit (against bank guarantee)	3.84	12.54			
Other commitments	-	-			
Bank deposits with more than 12 months maturity	-	-			
b. Cash In hand	11.94	3.77			
c. Balance in Current Accounts	98.59	31.77			
Total	159.37	93.08			
Note 20: Short-Term Loans and Advances			(Amount in Rupees Lakhs)		
Particulars	As at 31 March 2024	As at 31 March 2023			
TDS TCS Receivable	94.79	58.69			
TCS Paid	13.51	-			
Advance Tax	-	1.00			
GST Credit Ledger	1,247.72	380.23			
GST Cash Ledger	0.03	-			
Gst ITC carried forward	-	6.56			
Income Tax refund due	-	-			
Advance - Staff	36.72	7.15			
Accrued Interest On Fixed Deposit	2.98	0.12			
Incentive Receivable	412.16	88.62			
Deposit (Rent)	75.18	74.43			
Tender Deposits	5.95	3.52			
Advance Recoverable in cash or kind or for value to be received	1.56	42.71			
TDS Recoverable	0.28	-			
Gift Vouchers in Hand	13.15	-			
Advance paid to suppliers	31.55	114.51			
Total	1,935.60	777.53			

## Textual information (47)

**Disclosure of notes on other current liabilities explanatory [Text Block]**

Note 14: Other Current Liabilities		(Amount in Rupees Lakhs)	
Particulars	As at 31 March 2024	As at 31 March 2023	
Pre-received Income	25.54	16.97	
Advances received from Customers	66.58	17.41	
Security Deposits From Staff	8.54	8.82	
Duties & Taxes Payable			
GST Payable	836.53	316.56	
GST ITC to be reversed	-	14.26	
GST TDS to be reversed	0.01		
TDS Payable	16.71	9.97	
TCS Payable	1.10	0.00	
ESIC payable	-	-	
PF Payable	-	0.08	
PT Payable	-	-	
Expenses payable			
Salary Payable	-	1.77	
Other Expenses Provision	-	1.50	
Others	-	-	
Provision for Income Tax	37.33	33.76	
Total	992.33	421.09	

## Textual information (48)

**Disclosure of notes on loans and advances explanatory [Text Block]**

Note 20: Short-Term Loans and Advances		(Amount in Rupees Lakhs)	
Particulars	As at 31 March 2024	As at 31 March 2023	
TDS TCS Receivable	94.79	58.69	
TCS Paid	13.51	-	
Advance Tax	-	1.00	
GST Credit Ledger	1,247.72	380.23	
GST Cash Ledger	0.03	-	
Gst ITC carried forward	-	6.56	
Income Tax refund due	-	-	
Advance - Staff	36.72	7.15	
Accrued Interest On Fixed Deposit	2.98	0.12	
Incentive Receivable	412.16	88.62	
Deposit (Rent)	75.18	74.43	
Tender Deposits	5.95	3.52	
Advance Recoverable in cash or kind or for value to be received	1.56	42.71	
TDS Recoverable	0.28	-	
Gift Vouchers in Hand	13.15	-	
Advance paid to suppliers	31.55	114.51	
Total	1,935.60	777.53	

## Textual information (49)

**Disclosure of notes on inventories explanatory [Text Block]**

Note 17: Inventories Particulars	(Amount in Rupees Lakhs)	
	As at 31 March 2024	As at 31 March 2023
Stock-in-trade (Valued at Cost or Net Realisable Value whichever is lower)	4,650.24	1,361.04
Total	4,650.24	1,361.04

## Textual information (50)

## Disclosure of notes on trade receivables explanatory [Text Block]

Note 18: Trade Receivables Outstanding							(Amount in Rupees Lakhs)
Current year							
Particulars	Outstanding for following periods from due date of payment					Total at 31 March 2024	
	Less than 6 months	6 months to 1 year	1- 2 year	2 - 3 year	More than 3 years		
i) Undisputed Trade receivable - considered good	4,857.25	7.11	6.89	-	-	4,871.25	
ii) Undisputed Trade receivable - considered doubtful	-	-	-	-	-	-	
iii) Disputed Trade receivable - considered good	-	-	-	-	-	-	
iv) Disputed Trade receivable - considered doubtful	-	-	-	-	-	-	
						4,857.25	7.11 6.89 - - 4,871.25
Previous year							(Amount in Rupees Lakhs)
Outstanding for following periods from due date of payment							
Particulars	Outstanding for following periods from due date of payment					Total at 31 March 2023	
	Less than 6 months	6 months to 1 year	1- 2 year	2 - 3 year	More than 3 years		
i) Undisputed Trade receivable - considered good	1,411.86	3.57	-	-	-	1,415.43	
ii) Undisputed Trade receivable - considered doubtful	-	-	-	-	-	-	
iii) Disputed Trade receivable - considered good	-	-	-	-	-	-	
iv) Disputed Trade receivable - considered doubtful	-	-	-	-	-	-	

-	-	-	-	-	-
	1,411.86	3.57	-	-	1,415.43
Trade Receivables stated above include debts due by			(Amount in Rupees Lakhs)		
Particulars	As at 31 March 2024	As at 31 March 2023			
Directors					
Other Officers of the Company					
Firms of which Director is a Proprietor					
Data Care Corporation	108.88	432.00			

## Textual information (51)

### Disclosure of notes on cash and bank balances explanatory [Text Block]

Note 19: Cash and Cash Equivalents		(Amount in Rupees Lakhs)
Particulars	As at 31 March 2024	As at 31 March 2023
a. Balances with banks		
Margin money	-	-
Fixed Deposit against borrowings	45.00	45.00
Fixed Deposit (against bank guarantee)	3.84	12.54
Other commitments	-	-
Bank deposits with more than 12 months maturity	-	-
b. Cash In hand	11.94	3.77
c. Balance in Current Accounts	98.59	31.77
Total	159.37	93.08

### [200700] Notes - Additional disclosures on balance sheet

#### Details of shareholding pattern of promoters and public [Table]

..(1)

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

Shareholding pattern of promoters and public [Axis]	Promoters [Member]		Public shareholding [Member]	
	Indian [Member]		Indian [Member]	
Classification based on nationality or origin [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
Additional balance sheet notes [Abstract]				
Details of shareholding pattern of promoters and public [Abstract]				
Details of shareholding pattern of promoters and public [LineItems]				
Number of shares held by Indian	[shares] 19,00,000	[shares] 19,00,000		
Percentage of shares held by Indian	95.00%	95.00%		
Number of shares held by non-resident Indian			[shares] 1,00,000	[shares] 1,00,000
Percentage of shares held by non-resident Indian			5.00%	5.00%
Total number of shares	[shares] 19,00,000	[shares] 19,00,000	[shares] 1,00,000	[shares] 1,00,000
Total of percentage shares	95.00%	95.00%	5.00%	5.00%

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	31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (52) [See below]		
Claims against company not acknowledged as debt	0	0	
Guarantees	0	0	
Other money for which company is contingently liable	0	0	
Total contingent liabilities	0	0	
Other commitments	0	0	
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
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 dividends proposed to be distributed to preference shareholders	0	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%	
Number of shareholders promoters	[pure] 1	[pure] 1	
Number of shareholders public	[pure] 1	[pure] 1	
Total number of shareholders promoters and public	[pure] 2	[pure] 2	
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	
Additions to equity share warrants during period	[pure] 0	[pure] 0	
Deductions in equity share warrants during period	[pure] 0	[pure] 0	
Total changes in equity share warrants during period	[pure] 0	[pure] 0	
Equity share warrants at end of period	[pure] 0	[pure] 0	[pure] 0
Equity share warrants for existing members	[pure] 0	[pure] 0	
Equity share warrants for others	[pure] 0	[pure] 0	
Total equity share warrants	[pure] 0	[pure] 0	[pure] 0
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	[pure] 0	[pure] 0	
Number of person share application money received during year	[pure] 0	[pure] 0	
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	
Number of person share application money received as at end of year	[pure] 0	[pure] 0	
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	
Net worth of company	422.14	302.57	
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	



	Purchases	-	-		
iv) MAC Enterprises - Loans and Advances					
	Opening Balance			5.41	3.96
	Add: Advances received during the year			-	1.45
	Less: Payments made and Credits during the year		5.41	-	
	Closing Balance			-	5.41
v) Data Care Corporation - Loans and Advances					
	Opening Balance	629.85	36.49		
	Add: Advances received during the year	16,295.97	5,075.31		
	Less: Payments made and Credits during the year	16,853.61	4,481.95		
	Closing Balance	72.20	629.85		
vi) Data Care Corporation - Debtors					
	Net Sales	652.52	1,809.92		
	Net Service			131.05	0.54
vii) Data Care Corporation - Creditors					
	Net Purchases	3,875.25	1,757.53		
viii) Data Care Corporation - Expenses					
	Service Charges paid	0.19	0.16		
	Interest paid	56.36	31.33		
	Rent paid	25.26	26.91		
	Expenses (Software)	4.50	7.00		
	Charges on Usage of Trademark (Royalty)	47.65	-		

ix) DCC Retails - Creditors	Net Purchases	49.72	1,400.31
x) DCC Retails - Debtors	Net Sales	16.40	47.26
	Net Service	77.34	0.02
xi) DCC Retails - Loans and Advances	Opening Balance	(66.90)	0.95
	Add: Advances received during the year	5.17	99.40
	Less: Payments made and Credits during the year	7.34	167.25
	Less : Advances from Sister Concern Transferred	-	-
	Closing Balance	(69.06)	(66.90)
x) DCC Retails - Expenses	Rent paid	18.52	-
	Charges on Usage of Trademark (Royalty)	29.61	-
xv) DCC Hospitality - Creditors	Net Purchases	0.15	-
xii) DCC HOSPITALITY - Debtors	Net Sales	0.78	-
	Net Service	-	0.12
xvi )Director's remuneration -	Mr. Sharad Sajan Mulmule	16.16	-
	Mr. Jeevan Mahadeorao Kadam	12.37	-
	Mr. Jaysingh		

			Dhanurdhan Jadhav	14.11	-	
			Mr. Sharad Pandurang Londhe	15.73	12.39	
			Mr. Lahuraj Laxman Gaikwad	11.48	-	
6)	Quantitative Details	(Amount in Rupees Lakhs)				
	Particulars	Current year	Previous year			
	Nos.	Value	Nos.	Value		
	Opening Stock	1,84,219	1,361	1,454	40	
	Purchases	19,34,604	42,321	9,20,688	12,476	
	Sales	19,72,452	41,460	7,37,923	12,822	
	Closing Stock	1,46,371	4,650	1,84,219	1,361	
7)	Payment to Auditors	(Amount in Rupees Lakhs)				
	Particulars	For the year ended 31 March 2024 (Rs.)	For the year ended 31 March 2023 (Rs.)			
	a. for statutory audit	1.87	1.87			
	b. for taxation matters	14.45	14.45			
	c. for company law matters	-	-			
	d. for management services	-	-			
	e. for other services	-	-			
	f. for reimbursement of expenses	-	-			
	Total	16.32	16.32			
8)	Dividend				(Amount in Rupees Lakhs)	
	Particulars	Total				
	a) Dividends proposed to be distributed to equity shareholders	0				
	b) Dividends proposed to be distributed to preference shareholders	0				
	c) Arrears of fixed cumulative dividends on preference shares	0				
9)	Where in respect of an issue of securities made for a specific purpose, the whole or part of the amount has not been used for the specific purpose at the balance sheet date, indicate below how such unutilised amounts have been used or invested: NIL					
	In the opinion of the Board, all assets other than fixed assets and non-current investments, have a realisable value in the					

ordinary of business which is not

10)

different from the amount at which it is stated, except as stated below.

Name of Asset	Realisable Value	Value in Balance Sheet	Opinion of the Board
NIL			
11) Contingent Liabilities and Commitments (to the extent not provided for)	(Amount in Rupees Lakhs)		
Particulars	As at 31 March 2024	As at 31 March 2023	
a) Contingent Liabilities			
i) Claims against the company not acknowledged as debt	-	-	
ii) Guarantees	-	-	
iii) Other money for which the company is contingently liable	-	-	
b) Commitments			
i) Estimated amounts of contracts remaining to be executed on capital account and not provided for	-	-	
ii) Uncalled liability on shares and other investments partly paid	-	-	
iii) Other commitments (specify nature)	-	-	
Total	-	-	
12) Earning Per Share			(Amount in Rupees Lakhs)
Particulars	As at 31 March 2024	As at 31 March 2023	
Profit After Tax (A)	119.57	99.79	
Number of shares outstanding as on 31st March (B)	20,00,000	20,00,000	
Basic Earning Per Share (A) / (B)	5.98	4.99	
Adjusted Number of Shares (After Sub division of Share of Rs.100 each into Rs.10 each and Bonus Issue in Ratio of 39:1)	20,00,000	20,00,000	
Adjusted Earning Per Share (A) / (C)	5.98	4.99	

13) The company has used borrowings from banks and financial institutions for the specific purpose for which it was taken.

14) Micro, Small and Medium Enterprises Development Act, 2006

The information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of information available with the Company. The amount of principal and interest outstanding during the year is given below :

(Amount

			in Rupees Lakhs)		As on 31st March 2024	As on 31st March 2023
a) Amounts outstanding but not due as at 31st March	-	-				
b) Amounts due but unpaid as at 31st March	0.41	-				
c) Amounts paid after appointed date during the year	-	-				
d) Amount of interest accrued and unpaid as at 31st March	Not Worked Out	Not Worked Out				
e) Amount of estimated interest due and payable for the period from April 1, 2019 to actual date of payment or May 20, 2019 (whichever is earlier)	Not Worked Out	Not Worked Out				
15) Additional Regulatory Information						
i) Title deeds of Immovable property not held in name of the company: The company does not own any immovable property						
ii) Where the company has revalued its property, plant and equipment, the company shall disclose as to whether revaluation is based on the valuation by a registered valuer as defined under rule 2 of the companies (Registered Valuers and Valuation) Rules , 2017: The company has not revalued any property.						
iii) Disclosures shall be made where loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties ( as defined under companies act 2013) either severally or jointly with any other person: The company has not granted any such advances						
iv) Capital - Work- in - Progress(CWIP) The company does not have Capital Work in Progress						
v) Intangible assets under development :						
						(Amount in Rupees Lakhs)
Intangible assets under development			Amount in CWIP for a period of			
Less than 1 year	1-2 years	2-3 Years	More than 3 Years	Total		
Website under development	-	-	-	-	-	
vi) Details of Benami Property held The company does not have any Benami property Holding.						
vii) Where the Company has borrowings from banks or financial institutions on the basis of security of current assets : The company has borrowings from bank on the basis of security of current assets. The quarterly returns filed by company with such bank are in agreement with the						

books of accounts.

viii) Where a company is a declared wilful defaulter by any bank or financial institution or

any other lender, following details shall be given:

The company has not been declared as wilful defaulter

ix) Relationship with struck off companies

The company does not have any relationship with struck off companies

x) Registration of charges or satisfaction with Registrar of Companies

There are no registration of charges or satisfaction pending with Registrar of Companies

xi) Compliance with number of layers of Companies

The company is neither holding nor subsidiary of any other company.

16) Undisclosed Income

There is no any transaction that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act , 1961.

17) Corporate Social Responsibility

Company is Not Covered U/S 135 of the Companies Act

18) Details of Crypto Currency or Virtual Currency

Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

## [200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (53) [See below]
Disclosure of general information about company [TextBlock]	Textual information (54) [See below]
Disclosure of accounting policies explanatory [TextBlock]	Textual information (55) [See below]

### Textual information (53)

#### Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

##### Significant Accounting Policies

- 1) These accounts have been prepared under historical cost convention and on accrual basis and comply with the accounting standards referred to in the Companies Act, 2013 and issued by the Institute of Chartered Accountants of India.
- 2) Sales are net of applicable taxes, if any.
- 3) None of the employees are eligible for retirement benefits.
- 4) Inventories are valued at cost arrived at FIFO basis.
- 5) Current income tax is determined as amount of tax payable in respect of taxable income for the period. Deferred tax shall be recognised subject to the consideration of prudence in respect of deferred tax assets, on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period. For this purpose, deferred tax assets and liabilities are reckoned on net basis after inter se setoff for each component of the timing difference.

## Textual information (54)

### Disclosure of general information about company [Text Block]

Significant Accounting Policies	<p>1) These accounts have been prepared under historical cost convention and on accrual basis and comply with the accounting standards referred to in the Companies Act, 2013 and issued by the Institute of Chartered Accountants of India.</p> <p>2) Sales are net of applicable taxes, if any.</p> <p>3) None of the employees are eligible for retirement benefits.</p> <p>4) Inventories are valued at cost arrived at FIFO basis.</p> <p>5) Current income tax is determined as amount of tax payable in respect of taxable income for the period. Deferred tax shall be recognised subject to the consideration of prudence in respect of deferred tax assets, on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period. For this purpose, deferred tax assets and liabilities are reckoned on net basis after inter se setoff for each component of the timing difference.</p>
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## Textual information (55)

### Disclosure of accounting policies explanatory [Text Block]

Significant Accounting Policies	<p>1) These accounts have been prepared under historical cost convention and on accrual basis and comply with the accounting standards referred to in the Companies Act, 2013 and issued by the Institute of Chartered Accountants of India.</p> <p>2) Sales are net of applicable taxes, if any.</p> <p>3) None of the employees are eligible for retirement benefits.</p> <p>4) Inventories are valued at cost arrived at FIFO basis.</p> <p>5) Current income tax is determined as amount of tax payable in respect of taxable income for the period. Deferred tax shall be recognised subject to the consideration of prudence in respect of deferred tax assets, on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period. For this purpose, deferred tax assets and liabilities are reckoned on net basis after inter se setoff for each component of the timing difference.</p>
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### [201700] Notes - Government grants

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 government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

**[201200] Notes - Employee benefits**

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of employee benefits explanatory [TextBlock]	Textual information (56) [See below]

**Textual information (56)****Disclosure of employee benefits explanatory [Text Block]**

Note 25: Employee Benefit Expenses		(Amount in Rupees Lakhs)	
Particulars	Current Year	Previous Year	
Salary	1,074.24	662.07	
Incentive to Staff	74.15	14.73	
Employer Contribution to PF	71.54	48.05	
Employer Contribution to ESIC	10.92	8.99	
Administrative Charges of PF	2.87	1.99	
Staff welfare	39.22	13.65	
Total	1,272.93	749.48	

**[300400] Notes - Employee share-based payments**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]		
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]		
Number of instruments other instruments granted	[pure] 0	[pure] 0

**[201600] Notes - Related party****Disclosure of relationship and transactions between related parties [Table]**

..(1)

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

Categories of related parties [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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Anil Chimaji Mhaske, along with proprietorship concerns - MAC Enterprises, Data Care Corporation, DCC Electronics, DCC Services, DCC Retails, DCC Hospitality	Anil Chimaji Mhaske, along with proprietorship concerns - MAC Enterprises, Data Care Corporation, DCC Electronics, DCC Services, DCC Retails, DCC Hospitality	Isha Anil Mhaske	Isha Anil Mhaske
Country of incorporation or residence of related party	INDIA	INDIA	GERMANY	GERMANY
Permanent account number of related party	ABIPM1477C	ABIPM1477C	GQBPM0150A	GQBPM0150A
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	As per note on disclosure of related party transactions	As per note on disclosure of related party transactions	No transactions	No transactions
Related party transactions [Abstract]				
Purchases of goods related party transactions	3,925.13	3,157.84		
Revenue from sale of goods related party transactions	669.7	1,857.18		
Revenue from rendering of services related party transactions	208.39	0.68		
Leases as lessor related party transactions	43.78	26.91		
Advances taken during year related party transactions	16,301.14	5,176.16		
Other related party transactions expense	17,004.66	4,687.69		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	3.14	568.36		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(2)

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

Categories of related parties [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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Sharad Sajan Mulmule	Sharad Sajan Mulmule	Jaysingh Dhanurdhan Jadhav	Jaysingh Dhanurdhan Jadhav
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AMZPM2131M	AMZPM2131M	AGWPJ3246R	AGWPJ3246R
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	As per note on disclosure of related party transactions	As per note on disclosure of related party transactions	As per note on disclosure of related party transactions	As per note on disclosure of related party transactions
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	16.16	0	14.11	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(3)

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

Categories of related parties [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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Jeevan Mahadeo Kadam	Jeevan Mahadeo Kadam	Lahuraj Laxman Gaikwad	Lahuraj Laxman Gaikwad
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ALZPK7282N	ALZPK7282N	ALUPG8873A	ALUPG8873A
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	As per note on disclosure of related party transactions	As per note on disclosure of related party transactions	As per note on disclosure of related party transactions	As per note on disclosure of related party transactions
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	12.37	0	11.48	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(4)

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

Categories of related parties [Axis]	7	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	Sharad Pandurang Londhe	Sharad Pandurang Londhe
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	ADCPL3250E	ADCPL3250E
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	As per note on disclosure of related party transactions	As per note on disclosure of related party transactions
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	15.73	12.39
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	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 notes on related party explanatory [TextBlock]	Textual information (57) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

## Textual information (57)

## Disclosure of notes on related party explanatory [Text Block]

Related Party Disclosure		Key Management Personnel			
a)	List of Related Parties	b)	Key Management Personnel		
	Following proprietorship concerns of Mr. Anil Chimaji Mhaske	i)	Anil Chimaji Mhaske		
		ii)	Isha Anil Mhaske		
i)	MAC Enterprises	iii)	Sharad Sajan Mulmule		
ii)	Data Care Corporation	iv)	Jaysingh Dhanurdhan Jadhav		
iii)	DCC Hospitality	v)	Jeevan Mahadeo Kadam		
iv)	DCC Retails	vi)	Lahuraj Laxman Gaikwad		
		vii)	Sharad Pandurang Londhe		
					(Amount in Rupees Lakhs)
c)	Transactions with related parties	31-03-2024	31-03-2023		
	ii) MAC Enterprises - Creditors				
	Net Purchases	-	-		
	iv) MAC Enterprises - Loans and Advances				
	Opening Balance			5.41	3.96
	Add: Advances received during the year			-	1.45
	Less: Payments made and Credits during the year	5.41	-		
	Closing Balance			-	5.41
	v) Data Care Corporation - Loans and Advances				
	Opening Balance	629.85	36.49		
	Add: Advances received during the year	16,295.97	5,075.31		
	Less: Payments made and Credits during the year	16,853.61	4,481.95		
	Closing Balance	72.20	629.85		
	vi) Data Care Corporation - Debtors				
	Net Sales	652.52	1,809.92		

	Net Service		131.05	0.54
vii) Data Care Corporation - Creditors				
	Net Purchases	3,875.25	1,757.53	
viii) Data Care Corporation - Expenses				
	Service Charges paid	0.19	0.16	
	Interest paid	56.36	31.33	
	Rent paid	25.26	26.91	
	Expenses (Software)	4.50	7.00	
	Charges on Usage of Trademark (Royalty)	47.65	-	
ix) DCC Retails - Creditors				
	Net Purchases	49.72	1,400.31	
x) DCC Retails - Debtors				
	Net Sales	16.40	47.26	
	Net Service	77.34	0.02	
xi) DCC Retails - Loans and Advances				
	Opening Balance	(66.90)	0.95	
	Add: Advances received during the year	5.17	99.40	
	Less: Payments made and Credits during the year	7.34	167.25	
	Less : Advances from Sister Concern Transferred	-	-	
	Closing Balance	(69.06)	(66.90)	
x) DCC Retails - Expenses				
	Rent paid	18.52	-	
	Charges on Usage of Trademark (Royalty)	29.61	-	
xv) DCC Hospitality - Creditors				
	Net Purchases	0.15	-	
xii) DCC HOSPITALITY - Debtors				
	Net Sales	0.78	-	
	Net Service	-	0.12	
xvi )Director's remuneration -				
	Mr. Sharad Sajan Mulmule	16.16	-	
	Mr. Jeevan Mahadeorao Kadam	12.37	-	
	Mr. Jaysingh Dhanurdhan Jadhav	14.11	-	
	Mr. Sharad Pandurang Londhe	15.73	12.39	
	Mr. Lahuraj Laxman Gaikwad	11.48	-	

**[201400] Notes - Leases**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[300300] Notes - Earnings per share**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 20,00,000	[shares] 20,00,000
Adjusted weighted average shares	[shares] 20,00,000	[shares] 20,00,000
Diluted weighted average shares	[shares] 20,00,000	[shares] 20,00,000
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	119.57	99.79
Profit (loss) for period	119.57	99.79
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	119.57	99.79
Profit (loss) for period	119.57	99.79

**[202800] Notes - Subsidiary information**

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

**[201900] Notes - Income taxes**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>31/03/2023</b>
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (58) [See below]	
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, other	2.87	0
Total deferred tax assets	2.87	0
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, other	0	0.56
Total deferred tax liabilities	0	0.56

## Textual information (58)

### Disclosure of notes on income taxes explanatory [Text Block]

Current income tax is determined as amount of tax payable in respect of taxable income for the period. Deferred tax shall be recognised subject to the consideration of prudence in respect of deferred tax assets, on timing differences being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period. For this purpose, deferred tax assets and liabilities are reckoned on net basis after inter se setoff for each component of the timing difference.

### [202400] Notes - Investments in associates

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

### [202500] Notes - Financial reporting of interests in joint ventures

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

### [201500] Notes - Impairment

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of impairment of assets explanatory [TextBlock]	In the assessment of the Management there are no indications that an asset may be impaired at the balance sheet date.

### [202100] Notes - Other provisions, contingent liabilities and contingent assets

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (59) [See below]

## Textual information (59)

**Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]**

Contingent Liabilities and Commitments (to the extent not provided for) Particulars	(Amount in Rupees Lakhs)	
	As at 31 March 2024	As at 31 March 2023
a) Contingent Liabilities		
i) Claims against the company not acknowledged as debt	-	-
ii) Guarantees	-	-
iii) Other money for which the company is contingently liable	-	-
b) Commitments		
i) Estimated amounts of contracts remaining to be executed on capital account and not provided for	-	-
ii) Uncalled liability on shares and other investments partly paid	-	-
iii) Other commitments (specify nature)	-	-
Total	-	-

**[202700] Notes - Cash flow statements**

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 explanatory [TextBlock]	Textual information (60) [See below]		
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	159.37	93.08	35.79
Total cash and cash equivalents	159.37	93.08	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	40.6	26.05	
Total income taxes paid (refund)	40.6	26.05	

## Textual information (60)

## Disclosure of cash flow statement explanatory [Text Block]

Cash Flow Statement For The Year Ended 31-March-2024			
Particulars	For the year ended 31.3.2024	For the year ended 31.3.2023	(Amount in Rupees Lakhs)
Cash Flow from Operating Activities			
Profit before Tax			156.74 126.45
Add:			
Depreciation			80.60 10.59
Changes in Assets and Liabilities			
Receivables			(3,455.82) (907.61)
Trade payables			3,683.29 1,281.36
Other Current Liabilities		571.24	338.76
Other Current Assets			(0.90) (3.26)
Change In Inventories		(3,289.20)	(1,320.56)
Short term loans and Advances		(1,158.07)	(587.33)
			(3,412.11) (1,061.60)
Less:			
Income Tax			40.60 26.05
Cash generated from Operating Activites	(3,452.70)	(1,087.65)	
Cash Flow from Investing Activities			
Purchase of Fixed Assets		249.48	76.22
Net Cash used in Investing Activities		249.48	76.22
Cash Flow from Financing Activities			
Change in Long Term Loans and Advances	(359.60)	526.96	
Change in Short Term Loans and Advances	4,128.08	694.20	
Net Increase/(Decrease) in Cash and Cash equivalents	66.29	57.29	
Cash and Cash equivalents at the beginning of the year	93.08	35.79	
Cash and Cash equivalents at the end of the year	159.37	93.08	
			(66.29) (57.29)

**[100200] Statement of profit and loss**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	40,662.26	11,714.5
Revenue from sale of services	797.82	1,107.56
Other operating revenues	0	0
Total revenue from operations other than finance company	41,460.08	12,822.06
Total revenue from operations	41,460.08	12,822.06
Other income	686.67	119.75
Total revenue	42,146.75	12,941.81
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	42,321.02	12,476.12
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,289.2	-1,320.56
Employee benefit expense	1,272.93	749.48
Finance costs	471.28	145.65
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	70.63	10.16
Amortisation expense	9.97	0.43
Total depreciation, depletion and amortisation expense	80.6	10.59
CSR expenditure	0	0
Other expenses	1,133.38	754.08
Total expenses	41,990.01	12,815.36
Total profit before prior period items, exceptional items, extraordinary items and tax	156.74	126.45
Total profit before extraordinary items and tax	156.74	126.45
Total profit before tax	156.74	126.45
Tax expense [Abstract]		
Current tax	40.6	26.05
Deferred tax	-3.43	0.61
Total tax expense	37.17	26.66
Total profit (loss) for period from continuing operations	119.57	99.79
Total profit (loss) for period before minority interest	119.57	99.79
Total profit (loss) for period	119.57	99.79
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 5.98	[INR/shares] 4.99
Diluted earnings per equity share	[INR/shares] 5.98	[INR/shares] 4.99
Basic earning per equity share before extraordinary items	[INR/shares] 5.98	[INR/shares] 4.99
Diluted earnings per equity share before extraordinary items	[INR/shares] 5.98	[INR/shares] 4.99
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

**[300500] Notes - Subclassification and notes on income and expenses**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (61) [See below]	
Disclosure of revenue from sale of products [Abstract]		
Disclosure of revenue from sale of products explanatory [TextBlock]	Textual information (62) [See below]	
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	40,789.86	11,714.5
Brokerage discounts rebates on revenue from sale of products	127.6	0
Total revenue from sale of products	40,662.26	11,714.5
Disclosure of revenue from sale of services [Abstract]		
Disclosure of revenue from sale of services explanatory [TextBlock]	Textual information (63) [See below]	
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	797.82	1,107.56
Total revenue from sale of services	797.82	1,107.56
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (64) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	4.63	0.64
Total interest income on current investments	4.63	0.64
Total interest income	4.63	0.64
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Excess provisions written back	69.86	21.03
Miscellaneous other non-operating income	612.18	98.08
Total other non-operating income	682.04	119.11
Total other income	686.67	119.75
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (65) [See below]	
Interest expense [Abstract]		
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	167.94	24.85
Interest expense short-term loans, others	140.28	37.93
Total interest expense short-term loans	308.22	62.78
Interest expense other borrowings	56.36	31.33
Total interest expense	364.58	94.11
Other borrowing costs	106.7	51.54
Total finance costs	471.28	145.65
Employee benefit expense [Abstract]		
Salaries and wages	1,074.24	662.07
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0

Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
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	71.54	48.05
Total contribution to provident and other funds	71.54	48.05
Employee medical insurance expenses	10.92	8.99
Staff welfare expense	39.22	13.65
Other employee related expenses	77.01	16.72
Total employee benefit expense	1,272.93	749.48
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	274.76	235.41
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	40.07	7.11
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	0.36	0.47
Cost taxes other levies by government local authorities	0	2.59
Total rates and taxes excluding taxes on income	0.36	3.06
Subscriptions membership fees	0.3	0.33
Electricity expenses	34.59	31.05
Telephone postage	35.39	21.99
Printing stationery	12.69	6.48
Information technology expenses	7.9	9.34
Travelling conveyance	35.04	37.69
Legal professional charges	44.42	29.48
Safety security expenses	10.37	4.69
Directors sitting fees	0	0
Donations subscriptions	0.55	0
Registration filing fees	5.37	0.72
Advertising promotional expenses	12.57	5.65
Commission paid other selling agents	30.79	53.27
Discounting charges	24.69	16.92
Cost repairs maintenance other assets	44.76	19.76
Cost transportation [Abstract]		
Cost freight	53.01	32.49
Cost octroi	35.12	0.03
Total cost transportation	88.13	32.52
Cost water charges	2.5	1.08
Cost technical services	61.05	19.83
Cost royalty	77.26	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	4.21	1.55
Bad debts advances written off	0	0
Total write-off assets	4.21	1.55
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	1.87	1.87
Total payments to auditor	1.87	1.87
Miscellaneous expenses	283.74	214.28
Total other expenses	1,133.38	754.08
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Current tax pertaining to current year	40.6	26.05

MAT credit recognised during year	0	0
Total current tax	40.6	26.05

## Textual information (61)

## Subclassification and notes on income and expense explanatory [Text Block]

Note 21: Revenue from Operations			(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year	
Sale Of Products	40,789.86	11,714.50	
Sale Of Services	797.82	1,107.56	
Less: Discount on sales	127.60	-	
Total	41,460.08	12,822.06	
Note 22: Other Income			(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year	
Sundry Credit Balances Written Back	69.86	21.03	
Incentive Received	602.85	97.59	
Interest Received on staff advances	0.88	0.48	
Interest on Fixed Deposit	4.63	0.64	
Interest Received on Income Tax Refund	1.46	-	
Miscellaneous Income	6.99	-	
Total	686.67	119.75	
Note 23: Purchases of Stock-in-Trade			(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year	
Purchases Of Products	43,894.88	12,523.14	
Consumables purchase	28.75	12.00	
Less: Incentive Received	1,602.61	59.02	
Total	42,321.02	12,476.12	
Note 24: Changes in Inventories of Stock-in-Trade			(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year	
Opening Stock in Trade	1,361.04	40.32	
Less: Closing Stock in Trade	4,650.24	1,361.04	
	(3,289.20)	(1,320.72)	
Opening Stock of Work-in-progress	-	0.16	
Less: Closing Stock of Work-in-progress	-	-	
	-	0.16	
Total	(3,289.20)	(1,320.56)	
Note 25: Employee Benefit Expenses			(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year	
Salary	1,074.24	662.07	
Incentive to Staff	74.15	14.73	
Employer Contribution to PF	71.54	48.05	
Employer Contribution to ESIC	10.92	8.99	
Administrative Charges of PF	2.87	1.99	
Staff welfare	39.22	13.65	
Total	1,272.93	749.48	
Note 26: Finance Costs			(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year	
Bank Charges	106.70	51.55	

Interest paid to Bank	167.94	24.85
Interest Paid to Channel Finance	140.28	37.93
Interest Paid on Unsecured Loans	56.36	31.33
Total	471.28	145.65
Note 27: Other Expenses		(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year
Service Charges	61.05	19.83
Reimbursable Customer Claims paid	144.25	171.60
Royalty	77.26	-
Advertisement Expenses	4.82	3.55
Professional Fees	19.47	9.84
Discount on sale	24.69	16.92
Registration Fees	5.37	0.72
Printing & Stationery Expenses	12.69	6.48
Courier & Postage Expenses	25.08	16.14
Legal Expenses	24.95	19.64
Sale Promotion Expenses	7.75	2.10
Loss by Theft	0.31	-
Repairs And Maintenance	44.76	19.76
Foreign Exchange Realisation	6.96	3.92
Electricity Charges	34.59	31.05
Sales Commission	30.79	53.27
Brokerage	0.95	0.25
Property Tax	0.36	0.47
Property Rent	274.76	235.41
Office Expenses	37.38	13.48
Internet Expenses	3.40	2.34
Travelling & Conveyance Expenses	35.04	37.69
Telephone Expenses	10.31	5.85
Tender fees	0.41	0.03
Membership fees	0.30	0.33
Water Expenses	2.50	1.08
Stamp Duty	-	2.59
Director's Remuneration	69.83	12.39
Security Charges	10.37	4.69
Software Services	4.50	7.00
Transportation and Octroi	35.12	0.03
Insurance	40.07	7.11
Freight charges	53.01	32.49
Interest on TDS	0.10	0.03
Gst,interest, late fee	1.83	7.35
sundry balance w/off	4.21	1.55
Donations	0.55	-
Staff mediclaim policy	13.15	-
Audit Fees	1.87	1.87
Total	1,124.81	748.82
Note 28: Changes in Pre-received Income		(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year
Opening pre received Income	16.97	11.72
Less: Closing Pre received Income	25.54	16.97
Total	8.57	5.25

## Textual information (62)

**Disclosure of revenue from sale of products explanatory [Text Block]**

Note 21: Revenue from Operations			(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year	
Sale Of Products	40,789.86	11,714.50	
Sale Of Services	797.82	1,107.56	
Less: Discount on sales	127.60	-	
Total	41,460.08	12,822.06	

## Textual information (63)

**Disclosure of revenue from sale of services explanatory [Text Block]**

Note 21: Revenue from Operations			(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year	
Sale Of Products	40,789.86	11,714.50	
Sale Of Services	797.82	1,107.56	
Less: Discount on sales	127.60	-	
Total	41,460.08	12,822.06	

## Textual information (64)

**Disclosure of notes on other income explanatory [Text Block]**

Note 22: Other Income			(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year	
Sundry Credit Balances Written Back	69.86	21.03	
Incentive Received	602.85	97.59	
Interest Received on staff advances	0.88	0.48	
Interest on Fixed Deposit	4.63	0.64	
Interest Received on Income Tax Refund	1.46	-	
Miscellaneous Income	6.99	-	
Total	686.67	119.75	

## Textual information (65)

**Disclosure of notes on finance cost explanatory [Text Block]**

Note 26: Finance Costs			(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year	
Bank Charges	106.70	51.55	
Interest paid to Bank	167.94	24.85	
Interest Paid to Channel Finance	140.28	37.93	
Interest Paid on Unsecured Loans	56.36	31.33	
Total	471.28	145.65	

**[300600] Notes - Additional information statement of profit and loss**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Additional information on profit and loss account explanatory [TextBlock]	Textual information (66) [See below]	
Changes in inventories of finished goods	0	0
Changes in inventories of work-in-progress	0	0.16
Changes in inventories of stock-in-trade	-3,289.2	-1,320.72
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,289.2	-1,320.56
Revenue other services	797.82	1,107.56
Total gross income from services rendered	797.82	1,107.56
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Final dividend remitted in foreign currency	0	0
Interim dividend remitted in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on professional and consultation fees	151	180.16
Total earnings on royalty, know-how, professional and consultation fees	151	180.16
Total earnings in foreign currency	151	180.16
Domestic sale manufactured goods	0	0
Domestic sale traded goods	40,662.26	11,714.5
Total domestic turnover goods, gross	40,662.26	11,714.5
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	40,662.26	11,714.5
Domestic revenue services	646.82	927.4
Export revenue services	151	180.16
Total revenue from sale of services	797.82	1,107.56
Gross value of transaction with related parties as per AS-18	38,222.63	14,918.85
Bad debts of related parties as per AS-18	0	0

**Textual information (66)****Additional information on profit and loss account explanatory [Text Block]**

<b>Note 24: Changes in Inventories of Stock-in-Trade</b>		
	(Amount in Rupees Lakhs)	
Particulars	Current Year	Previous Year
Opening Stock in Trade	1,361.04	40.32
Less: Closing Stock in Trade	4,650.24	1,361.04
	(3,289.20)	(1,320.72)
Opening Stock of Work-in-progress	-	0.16
Less: Closing Stock of Work-in-progress	-	-
	-	0.16
Total	(3,289.20)	(1,320.56)
<b>Earnings &amp; Expenditure in Foreign Currency</b>		
	(Amount in Rupees Lakhs)	
	Current Year	Previous Year
Service Exports	151	180.16
CIF Value of Imports	NIL	NIL

**[300100] Notes - Revenue**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of revenue explanatory [TextBlock]	Textual information (67) [See below]	
Description of accounting policy for recognition of revenue	Sales are net of applicable taxes, if any.	Sales are net of applicable taxes, if any.

**Textual information (67)****Disclosure of revenue explanatory [Text Block]**

Note 21: Revenue from Operations			(Amount in Rupees Lakhs)
Particulars	Current Year	Previous Year	
Sale Of Products	40,789.86	11,714.50	
Sale Of Services	797.82	1,107.56	
Less: Discount on sales	127.60	-	
<b>Total</b>	<b>41,460.08</b>	<b>12,822.06</b>	

**[300700] 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	ANIL CHIMAJI MHASKE	ISHA ANIL MHASKE	JAYSINGH DHANURDHAN JADHAV	JEEVAN MAHADEO KADAM
Director identification number of key managerial personnel or director	07519372	09141145	09318195	09318197
Permanent account number of key managerial personnel or director	ABIPM1477C	GQBPM0150A	AGWPJ3246R	ALZPK7282N
Date of birth of key managerial personnel or director	01/06/1964	22/09/2002	05/04/1978	01/10/1973
Designation of key managerial personnel or director	Managing Director	Director	Director	Director
Qualification of key managerial personnel or director	BSC - MBA	Student - Intl. Business Management	MBA	Diploma in Digital Electronics
Shares held by key managerial personnel or director	[shares] 19,00,000	[shares] 1,00,000	[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	0	0	14.11	12.37
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	14.11	12.37
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	14.11	12.37

**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)**

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

<b>Key managerial personnels and directors [Axis]</b>	<b>5</b>	<b>6</b>	<b>7</b>
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
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	LAHURAJ LAXMAN GAIKWAD	SHARAD SAJAN MULMULE	SHARAD PANDURANG LONDHE
Director identification number of key managerial personnel or director	09318198	09318199	09321463
Permanent account number of key managerial personnel or director	ALUPG8873A	AMZPM2131M	ADCPL3250E
Date of birth of key managerial personnel or director	05/05/1989	01/06/1981	01/06/1977
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	B.A.	FY BA	BE Electronics
Shares held by key managerial personnel or director	[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	11.48	16.16	15.73
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	11.48	16.16	15.73
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	11.48	16.16	15.73

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	Textual information (68) [See below]

## Textual information (68)

**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [Text Block]**

Following are the current directors of the Company:

DIN/DPIN/PAN	Full Name	Designation	Date of Appointment
07519372	ANIL CHIMAJI MHASKE	Managing Director	08/06/2016
09141145	ISHA ANIL MHASKE	Director	30/03/2021
09318195	JAYSINGH DHANURDHAN JADHAV	Director	22/09/2021
09318197	JEEVAN MAHADEO KADAM	Director	22/09/2021
09318198	LAHURAJ LAXMAN GAIKWAD	Director	22/09/2021
09318199	SHARAD SAJAN MULMULE	Director	22/09/2021
09321463	SHARAD PANDURANG LONDHE	Director	22/09/2021

  

Director's remuneration	31-03-2024	31-03-2023
Mr. Sharad Sajan Mulmule	16.16	-
Mr. Jeevan Mahadeorao Kadam	12.37	-
Mr. Jaysingh Dhanurdhan Jadhav	14.11	-
Mr. Sharad Pandurang Londhe	15.73	12.39
Mr. Lahuraj Laxman Gaikwad	11.48	-

**[301000] 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