

**TRANSTEK INFOWAYS 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 INR

|  | <b>01/04/2023<br/>to<br/>31/03/2024</b>   | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|--|---|---|
| Corporate identity number  | U72900DL2004PTC125935   |   |
| Permanent account number of entity   | AAACQ1105B  |   |
| Address of registered office of company  | 203, Second Floor,<br>Building No. 69, Ideal<br>House, Nehru Place, New<br>Delhi-110019 |   |
| Type of industry   | Commercial and<br>Industrial  |   |
| Registration date  | 21/04/2014  |   |
| Category/sub-category of company   | Company Limited by<br>Shares/Indian<br>Non-Government Company                           |   |
| Whether company is listed company  | No  |   |
| Number of employees in the company at the end of the financial Year                                    | [pure] 26   |   |
| Whether company has published sustainability report for the financial Year                             | No  |   |
| Date of board meeting when final accounts were approved  | 04/09/2024  |   |
| 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   | Actual  |   |
| Type of cash flow statement  | Indirect Method   |   |
| Whether company is maintaining books of account and other relevant books and papers in electronic form | Yes   |   |
| Complete postal address of place of maintenance of computer servers (storing accounting data)          | 205, Jyoti Building, 66,<br>Nehru Place   |   |
| Name of city of place of maintenance of computer servers (storing accounting data)                     | New Delhi   |   |
| Name of state/ union territory of place of maintenance of computer servers (storing accounting data)   | Delhi   |   |
| Pin code of place of maintenance of computer servers (storing accounting data)                         | 110019  |   |
| Name of district of place of maintenance of computer servers (storing accounting data)                 | South Delhi   |   |
| ISO country code of place of maintenance of computer servers (storing accounting data)                 | +91   |   |
| Name of country of place of maintenance of computer servers (storing accounting data)                  | INDIA   |   |
| Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)       | 01126810151   |   |
| Whether books of account and other books and papers are maintained on cloud                            | No  |   |

**Disclosure of principal product or services [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Types of principal product or services [Axis]                       | PrincipalProductOrPrincipalService_1    |
|---|---|
|   | <b>01/04/2023<br/>to<br/>31/03/2024</b> |
| 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                                    |
| Description of product or service category                          | Computer Hardware                       |
| Turnover of product or service category                             | 131,00,91,117.93                        |
| Highest turnover contributing product or service (ITC 8 digit) code | 84713010                                |
| Description of product or service                                   | Computer Hardware                       |
| Unit of measurement of highest contributing product or service      | Numbers                                 |
| Turnover of highest contributing product or service                 | 131,00,91,117.93                        |

**[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 INR

| Material contracts/arrangements/transactions at arm's length basis [Axis]                             | MaterialContractsArrangementsTransactionsAtArmsLengthBasis_18   | MaterialContractsArrangementsTransactionsAt   |
|---|---|---|
|   | <b>01/04/2023<br/>to<br/>31/03/2024</b>   | <b>01/04/2023<br/>to<br/>31/03/2024</b>   |
| Name of related party   | One Cube Solutions Private Limited  | One Cube Solutions Private Limited  |
| Nature of related party relationship  | Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager | Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager |
| 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   | One Cube Solutions Private Limited  | One Cube Solutions Private Limited  |
| Nature of related party relationship  | Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager | Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager |
| Description of nature of material contracts/arrangements/transactions with related party              | Sales of Rs. 18,41,20,376.82  | Purchase of Rs 7,48,76,043.77/-   |
| Duration of material contracts/arrangements/transactions with related party                           | 01-04-2023 to 31-03-2024  | 01-04-2023 to 31-03-2024  |
| Dates of approval of material contracts/arrangements/transactions with related party by board         | 31/03/2023  | 31/03/2023  |
| Whether approval taken from board for material contracts/arrangements/transactions with related party | Yes   | Yes   |
| Amount paid as advances if any for material contracts/arrangements/transactions with related party    |   | 0   |

**Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Material contracts/arrangements/transactions at arm's length basis [Axis]                             | _MaterialContractsArrangementsTransactionsAtArmsLengthBasis_22  | _MaterialContractsArrangementsTransactionsAt  |
|---|---|---|
|   | <b>01/04/2023<br/>to<br/>31/03/2024</b>   | <b>01/04/2023<br/>to<br/>31/03/2024</b>   |
| Name of related party   | Rahit Digital Distribution Private Limited  | Rahit Digital Distribution Private Limited  |
| Nature of related party relationship  | Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager | Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager |
| 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   | Rahit Digital Distribution Private Limited  | Rahit Digital Distribution Private Limited  |
| Nature of related party relationship  | Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager | Body corporate whose Board of Directors, managing director or manager is accustomed to act in accordance with the advice, directions or instructions of a director or manager |
| Description of nature of material contracts/arrangements/transactions with related party              | Purchase of Rs 13,40,000/-  | Sales of Rs. 25,11,08,360.21  |
| Duration of material contracts/arrangements/transactions with related party                           | 01-04-2023 to 31-03-2024  | 01-04-2023 to 31-03-2024  |
| Dates of approval of material contracts/arrangements/transactions with related party by board         | 31/03/2023  | 31/03/2023  |
| Whether approval taken from board for material contracts/arrangements/transactions with related party | Yes   | Yes   |
| Amount paid as advances if any for material contracts/arrangements/transactions with related party    |   | 0   |

**Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

| Material contracts/arrangements/transactions at arm's length basis [Axis]                             | Material Contracts Arrangements Transactions At Arms Length Basis_26 |  |
|---|--|--|
|   | 01/04/2023 to 31/03/2024   | 01/04/2023 to 31/03/2024                   |
| Name of related party   | Avanti Sopory  | Vishal Sopory                              |
| Nature of related party relationship  | Director or his relative   | Director or his relative                   |
| 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   | Avanti Sopory  | Vishal Sopory                              |
| Nature of related party relationship  | Director or his relative   | Director or his relative                   |
| Description of nature of material contracts/arrangements/transactions with related party              | Remuneration of Rs 9,37,500/-  | Rent Free Accommodation of Rs. 24,94,742/- |
| Duration of material contracts/arrangements/transactions with related party                           | 01-04-2023 to 31-03-2024   | 01-04-2023 to 31-03-2024                   |
| Dates of approval of material contracts/arrangements/transactions with related party by board         | 31/03/2023   | 31/03/2023                                 |
| Whether approval taken from board for material contracts/arrangements/transactions with related party | Yes  | Yes  |
| Amount paid as advances if any for material contracts/arrangements/transactions with related party    | 0  |  |

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

..(1)

Unless otherwise specified, all monetary values are in 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                              | 19,78,723.33             |              | 2,78,724.33                               |                |
| Reduction in indebtedness                             | 6,46,81,316.96           |              | 1,69,71,065.48                            |                |
| Total changes in indebtedness                         | -6,27,02,593.63          |              | -1,66,92,341.15                           |                |
| Principal amount at end of financial year             | 22,12,85,449.37          | 28,39,88,043 | 7,95,18,452.22                            | 9,62,10,793.37 |
| 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           | 22,12,85,449.37          | 28,39,88,043 | 7,95,18,452.22                            | 9,62,10,793.37 |

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

..(2)

Unless otherwise specified, all monetary values are in INR

| Indebtedness [Axis]                                   | Unsecured loans [Member]       |                 |
|---|--------------------------------|-----------------|
|   | 01/04/2023<br>to<br>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                              | 16,99,999                      |                 |
| Reduction in indebtedness                             | 4,77,10,251.48                 |                 |
| Total changes in indebtedness                         | -4,60,10,252.48                |                 |
| Principal amount at end of financial year             | 14,17,66,997.15                | 18,77,77,249.63 |
| 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           | 14,17,66,997.15                | 18,77,77,249.63 |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Promoters [Axis]   | _Promoters_ 30                 |                | _Promoters_ 31                 |                |
|--|--------------------------------|----------------|--------------------------------|----------------|
|  | 01/04/2023<br>to<br>31/03/2024 | 31/03/2023     | 01/04/2023<br>to<br>31/03/2024 | 31/03/2023     |
| Total number of shares held at end of period                             | [shares] 7,200                 | [shares] 7,200 | [shares] 5,000                 | [shares] 5,000 |
| Percentage of total shares held at end of period                         | 59.0164%                       | 59.0164%       | 40.9836%                       | 40.9836%       |
| Percentage of change in shares held during year                          | 0.00%                          |                | 0.00%                          |                |
| Details of shareholding of promoters [Abstract]                          |                                |                |                                |                |
| Details of shareholding of promoters [LineItems]                         |                                |                |                                |                |
| Shareholder's name   | Vishal Sopory                  |                | AVVA Technologies Pte Limited  |                |
| Total number of shares held at end of period                             | [shares] 7,200                 | [shares] 7,200 | [shares] 5,000                 | [shares] 5,000 |
| Percentage of total shares held at end of period                         | 59.0164%                       | 59.0164%       | 40.9836%                       | 40.9836%       |
| Percentage of shares pledged/encumbered to total shares at end of period | 0.00%                          | 0.00%          | 0.00%                          | 0.00%          |
| Percentage of change in shares held during year                          | 0.00%                          |                | 0.00%                          |                |
| Total number of shares held at end of period                             | [shares] 7,200                 | [shares] 7,200 | [shares] 5,000                 | [shares] 5,000 |
| Percentage of total shares held at end of period                         | 59.0164%                       | 59.0164%       | 40.9836%                       | 40.9836%       |
| Total number of shares held at end of period                             | [shares] 7,200                 | [shares] 7,200 | [shares] 5,000                 | [shares] 5,000 |
| Percentage of total shares held at end of period                         | 59.0164%                       | 59.0164%       | 40.9836%                       | 40.9836%       |
| Total number of shares held at end of period                             | [shares] 7,200                 | [shares] 7,200 | [shares] 5,000                 | [shares] 5,000 |
| Percentage of total shares held at end of period                         | 59.0164%                       | 59.0164%       | 40.9836%                       | 40.9836%       |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Directors signing board report [Axis]                 | DirectorSigningBoardReport_35  | DirectorSigningBoardReport_36  |
|---|--------------------------------|--------------------------------|
|   | 01/04/2023<br>to<br>31/03/2024 | 01/04/2023<br>to<br>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                                | Vishal                         | Gurjeet                        |
| Middle name of director                               |                                | Singh                          |
| Last name of director                                 | Sopory                         | Kohli                          |
| Designation of director                               | Director                       | Director                       |
| Director identification number of director            | 05135147                       | 00529588                       |
| Date of signing board report                          | 04/09/2024                     | 04/09/2024                     |

**Details of change in promoters' shareholding [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Promoters [Axis]   | _Promoters_ 32                               |                | _Promoters_ 33                               |                |
|--|--|----------------|--|----------------|
|  | Cumulative shareholding during year [Member] |                | Cumulative shareholding during year [Member] |                |
| Change in shareholding [Axis]                            | 01/04/2023 to 31/03/2024                     | 31/03/2023     | 01/04/2023 to 31/03/2024                     | 31/03/2023     |
| Total number of shares held at end of period             | [shares] 7,200                               | [shares] 7,200 | [shares] 5,000                               | [shares] 5,000 |
| Percentage of total shares held at end of period         | 5901.64%                                     | 59.0164%       | 4098.36%                                     | 40.9836%       |
| Total number of shares held at end of period             | [shares] 7,200                               | [shares] 7,200 | [shares] 5,000                               | [shares] 5,000 |
| Percentage of total shares held at end of period         | 5901.64%                                     | 59.0164%       | 4098.36%                                     | 40.9836%       |
| Details of change in promoters' shareholding [Abstract]  |  |                |  |                |
| Details of change in promoters' shareholding [LineItems] |  |                |  |                |
| Name of promoter   | Vishal Sopory                                |                | AVVA Technologies Pte Limited                |                |
| Increase decrease in shareholding during year            | [shares] 0                                   |                | [shares] 0                                   |                |
| Percentage increase decrease in shareholding during year | 0.00%  |                | 0.00%  |                |
| Total number of shares held at end of period             | [shares] 7,200                               | [shares] 7,200 | [shares] 5,000                               | [shares] 5,000 |
| Percentage of total shares held at end of period         | 5901.64%                                     | 59.0164%       | 4098.36%                                     | 40.9836%       |
| Increase decrease in shareholding during year            | [shares] 0                                   |                | [shares] 0                                   |                |
| Percentage increase decrease in shareholding during year | 0.00%  |                | 0.00%  |                |
| Total number of shares held at end of period             | [shares] 7,200                               | [shares] 7,200 | [shares] 5,000                               | [shares] 5,000 |
| Percentage of total shares held at end of period         | 5901.64%                                     | 59.0164%       | 4098.36%                                     | 40.9836%       |
| Increase decrease in shareholding during year            | [shares] 0                                   |                | [shares] 0                                   |                |
| Percentage increase decrease in shareholding during year | 0.00%  |                | 0.00%  |                |
| Total number of shares held at end of period             | [shares] 7,200                               | [shares] 7,200 | [shares] 5,000                               | [shares] 5,000 |
| Percentage of total shares held at end of period         | 5901.64%                                     | 59.0164%       | 4098.36%                                     | 40.9836%       |

**Details of shareholding pattern [Table]**

..(1)

Unless otherwise specified, all monetary values are in 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] 12,200          | [shares] 12,200 | [shares] 12,200          | [shares] 12,200 |
| Total number of shares held at end of period     | [shares] 12,200          | [shares] 12,200 | [shares] 12,200          | [shares] 12,200 |
| Percentage of total shares held at end of period | 100.00%                  |                 | 100.00%                  |                 |
| Percentage of change in shares held during year  | 0.00%                    |                 | 0.00%                    |                 |
| Total number of shares held at end of period     | [shares] 12,200          | [shares] 12,200 | [shares] 12,200          | [shares] 12,200 |
| Percentage of total shares held at end of period | 100.00%                  |                 | 100.00%                  |                 |
| Percentage of change in shares held during year  | 0.00%                    |                 | 0.00%                    |                 |
| Total number of shares held at end of period     | [shares] 12,200          | [shares] 12,200 | [shares] 12,200          | [shares] 12,200 |
| Percentage of total shares held at end of period | 100.00%                  |                 | 100.00%                  |                 |
| Total number of shares held at end of period     | [shares] 12,200          | [shares] 12,200 | [shares] 12,200          | [shares] 12,200 |
| Percentage of total shares held at end of period | 100.00%                  |                 | 100.00%                  |                 |
| Total number of shares held at end of period     | [shares] 12,200          | [shares] 12,200 | [shares] 12,200          | [shares] 12,200 |
| Percentage of total shares held at end of period | 100.00%                  |                 | 100.00%                  |                 |

**Details of shareholding pattern [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Shareholding pattern [Axis]                      | Indian [Member]                |                | Individual/HUF [Member]        |                |
|--|--------------------------------|----------------|--------------------------------|----------------|
|  | 01/04/2023<br>to<br>31/03/2024 | 31/03/2023     | 01/04/2023<br>to<br>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] 7,200                 | [shares] 7,200 | [shares] 7,200                 | [shares] 7,200 |
| Total number of shares held at end of period     | [shares] 7,200                 | [shares] 7,200 | [shares] 7,200                 | [shares] 7,200 |
| Percentage of total shares held at end of period | 59.0164%                       |                | 59.0164%                       |                |
| Percentage of change in shares held during year  | 0.00%                          |                | 0.00%                          |                |
| Total number of shares held at end of period     | [shares] 7,200                 | [shares] 7,200 | [shares] 7,200                 | [shares] 7,200 |
| Percentage of total shares held at end of period | 59.0164%                       |                | 59.0164%                       |                |
| Percentage of change in shares held during year  | 0.00%                          |                | 0.00%                          |                |
| Total number of shares held at end of period     | [shares] 7,200                 | [shares] 7,200 | [shares] 7,200                 | [shares] 7,200 |
| Percentage of total shares held at end of period | 59.0164%                       |                | 59.0164%                       |                |
| Total number of shares held at end of period     | [shares] 7,200                 | [shares] 7,200 | [shares] 7,200                 | [shares] 7,200 |
| Percentage of total shares held at end of period | 59.0164%                       |                | 59.0164%                       |                |
| Total number of shares held at end of period     | [shares] 7,200                 | [shares] 7,200 | [shares] 7,200                 | [shares] 7,200 |
| Percentage of total shares held at end of period | 59.0164%                       |                | 59.0164%                       |                |

**Details of shareholding pattern [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

| Shareholding pattern [Axis]                      | Foreign [Member]               |                | Foreign corporate bodies [Member] |                |
|--|--------------------------------|----------------|-----------------------------------|----------------|
|  | 01/04/2023<br>to<br>31/03/2024 | 31/03/2023     | 01/04/2023<br>to<br>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] 5,000                 | [shares] 5,000 | [shares] 5,000                    | [shares] 5,000 |
| Total number of shares held at end of period     | [shares] 5,000                 | [shares] 5,000 | [shares] 5,000                    | [shares] 5,000 |
| Percentage of total shares held at end of period | 40.9836%                       |                | 40.9836%                          |                |
| Percentage of change in shares held during year  | 0.00%                          |                | 0.00%                             |                |
| Total number of shares held at end of period     | [shares] 5,000                 | [shares] 5,000 | [shares] 5,000                    | [shares] 5,000 |
| Percentage of total shares held at end of period | 40.9836%                       |                | 40.9836%                          |                |
| Percentage of change in shares held during year  | 0.00%                          |                | 0.00%                             |                |
| Total number of shares held at end of period     | [shares] 5,000                 | [shares] 5,000 | [shares] 5,000                    | [shares] 5,000 |
| Percentage of total shares held at end of period | 40.9836%                       |                | 40.9836%                          |                |
| Total number of shares held at end of period     | [shares] 5,000                 | [shares] 5,000 | [shares] 5,000                    | [shares] 5,000 |
| Percentage of total shares held at end of period | 40.9836%                       |                | 40.9836%                          |                |
| Total number of shares held at end of period     | [shares] 5,000                 | [shares] 5,000 | [shares] 5,000                    | [shares] 5,000 |
| Percentage of total shares held at end of period | 40.9836%                       |                | 40.9836%                          |                |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Principal business activities of company [Axis]  | Product/service 1 [Member]                                       |
|--|--|
|  | <b>01/04/2023 to 31/03/2024</b>                                  |
| 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   | Trading of Computer, computer hardware, software and peripherals |
| Description of main product/service  | Trading of Computer, computer hardware, software and peripherals |
| NIC code of product/service  | 46511 and 46512  |
| Percentage to total turnover of company  | 100.00%  |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Directors and key managerial personnel [Axis]   | DirectorsAndKeyManagerialPersonnel_34        |                |
|---|--|----------------|
| Change in shareholding [Axis]   | Cumulative shareholding during year [Member] |                |
|   | 01/04/2023 to 31/03/2024                     | 31/03/2023     |
| Total number of shares held at end of period  | [shares] 7,200                               | [shares] 7,200 |
| Percentage of total shares held at end of period                                      | 59.0164%                                     | 59.0164%       |
| Total number of shares held at end of period  | [shares] 7,200                               | [shares] 7,200 |
| Percentage of total shares held at end of period                                      | 59.0164%                                     | 59.0164%       |
| Increase decrease in shareholding during year   | [shares] 0                                   |                |
| Percentage increase decrease in shareholding during year                              | 0.00%  |                |
| Total number of shares held at end of period  | [shares] 7,200                               | [shares] 7,200 |
| Percentage of total shares held at end of period                                      | 59.0164%                                     | 59.0164%       |
| Increase decrease in shareholding during year   | [shares] 0                                   |                |
| Percentage increase decrease in shareholding during year                              | 0.00%  |                |
| Total number of shares held at end of period  | [shares] 7,200                               | [shares] 7,200 |
| Percentage of total shares held at end of period                                      | 59.0164%                                     | 59.0164%       |
| 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  | Vishal Sopory                                |                |
| Increase decrease in shareholding during year   | [shares] 0                                   |                |
| Percentage increase decrease in shareholding during year                              | 0.00%  |                |
| Total number of shares held at end of period  | [shares] 7,200                               | [shares] 7,200 |
| Percentage of total shares held at end of period                                      | 59.0164%                                     | 59.0164%       |

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2023<br/>to<br/>31/03/2024</b>   |
|--|---|
| Disclosure in board of directors report explanatory [TextBlock]  | Textual information (1)<br>[See below]  |
| Description of state of companies affair   | As per Board Report<br>Attached   |
| Disclosure relating to amounts if any which is proposed to carry to any reserves   | As per Board Report<br>Attached   |
| Disclosures relating to amount recommended to be paid as dividend  | As per Board Report<br>Attached   |
| Details regarding energy conservation  | As per Board Report<br>Attached   |
| Details regarding technology absorption  | As per Board Report<br>Attached   |
| Details regarding foreign exchange earnings and outgo  | As per Board Report<br>Attached   |
| Disclosures in director's responsibility statement   | As per Board Report<br>Attached   |
| Details of material changes and commitment occurred during period affecting financial position of company  | As per Board Report<br>Attached   |
| Particulars of loans guarantee investment under section 186 [TextBlock]  | Textual information (2)<br>[See below]  |
| Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]  | Textual information (3)<br>[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   |
| Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock] | Textual information (4)<br>[See below]  |
| Date of board of directors' meeting in which board's report referred to under section 134 was approved   | 04/09/2024  |
| Disclosure of extract of annual return as provided under section 92(3) [TextBlock]   | Textual information (5)<br>[See below]  |
| Details of change in promoters shareholding [TextBlock]  |   |
| Details of shareholding pattern of directors and key managerial personnel [TextBlock]  | Textual information (6)<br>[See below]  |
| Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]   | Independent Directors<br><br>The provisions of Section 149 pertaining to the appointment of Independent Directors are not applicable to your 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 (7)<br>[See below]  |
| Disclosure of statement on development and implementation of risk management policy [TextBlock]  | The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.                    |
| Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]                             | Textual information (8)<br>[See below]  |
| Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]   | As per Annexure   |
| Disclosure of financial summary or highlights [TextBlock]  | Textual information (9)<br>[See below]  |

|  |  |
|--|--|
| Disclosure of change in nature of business [TextBlock]   | Textual information (10)<br>[See below]  |
| Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]  | Textual information (11)<br>[See below]  |
| 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 Subsidiaries, Joint Ventures and/or Associate Companies.   |
| Details relating to deposits covered under chapter v of companies act [TextBlock]  | Your Company has not accepted any deposits from public in terms of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposit) Rules 2014.                   |
| Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]  | Your Company has not accepted any deposits from public in terms of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposit) Rules 2014.                   |
| Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock] | During the year under review, no significant and material orders were passed by the regulators or courts or tribunals impacting the going concern status and company's operations. |
| Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]   | A s p e r Annexure   |
| Disclosure of contents of corporate social responsibility policy [TextBlock]   | Textual information (12)<br>[See below]  |
| Disclosure of appointment and remuneration of managerial personnels [TextBlock]  | Textual information (13)<br>[See below]  |
| Details of comparison of remuneration of key managerial personnels against performance of company [TextBlock]  | Textual information (14)<br>[See below]  |
| Number of meetings of board  | [pure] 14  |

## Textual information (1)

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

DIRECTORS? Report

Dear Shareholders,

Your Directors are pleased to present the 20

th  
Annual Report together with the Audited Financial Accounts of the Company  
Transtek Infoways Private Limited  
for the year ended March 31, 2024.

Financial Results

The Company?s financial performance for theyear under review is given hereunder:

| PARTICULARS                | AMOUNT (IN RS.)<br>(for the Year ended<br>31<br>st<br>March, 2024) | AMOUNT (IN RS.)<br>(for the Year end<br>31<br>st<br>March, 2023) |
|----------------------------|--|--|
| Net Sales /Income from     |  |  |
| Revenue from operations    | 1,30,09,57,882.69  | 1,42,77,61,591.28  |
| Other Income               | 91,33,235.24   | 27,01,171.00   |
| Total Income               | 1,31,00,91,117.93  | 1,43,04,62,762.28  |
| Less Expenses              |  |  |
| Cost Of Materials Consumed | 1,21,58,82,717.53  | 1,33,67,88,008.08  |
| Employee benefit expense   | 3,42,53,057.13   | 2,55,22,320.90   |
| Finance Cost               | 3,04,71,416.31   | 2,91,89,070.70   |
|                            |  |  |

|                                  |                   |                   |
|----------------------------------|-------------------|-------------------|
| Depreciation & amortization exp. | 25,41,971.00      | 26,55,707.00      |
| Other expenses                   | 2,20,97,108.07    | 2,91,44,774.18    |
| Total Expense                    | 1,30,52,46,270.04 | 1,42,32,99,880.86 |
| Profit Before Tax                | 48,44,847.89      | 71,62,881.42      |
| Less Current Income Tax          | 14,27,341.00      | 18,95,795.00      |
| Less Deferred Tax                | (2,91,373.00)     | 8,327.00          |
| Net Profit after Tax             | 31,26,133.89      | 52,75,413.42      |
| Earning per share (Basic)        | 256.24            | 432.41            |
| Earning per Share(Diluted)       | 256.24            | 432.41            |

#### State of Affairs

The Company is engaged in the business as per NIC code 46511 and 46512. There has been no change in the business of the Company during the financial year ended 31

st  
March, 2024.

The Company's Earnings Per Share have decreased from Rs. 432.41 to Rs. 256.24 during the financial year ended 31

st  
March, 2024.

#### Dividend

No dividend has been recommended for the financial year 2023-2024.

#### 4. Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The provisions of section 125 of the Companies Act, 2013 do not apply as there was no unpaid and unclaimed dividend last year.

5.  
Directors and Key Managerial Personnel

Composition of Board of Directors

Board of Directors is duly constituted. The Composition of Board of Directors as on the date of this report is as follows:

|                         |          |
|-------------------------|----------|
| Mr. Vishal Sopory       | Director |
| Mr. Gurjeet Singh Kohli | Director |
| Mrs. Avanti Sopory      | Director |

Changes in the Board of Directors

The Change in the composition of the Board of directors after the closure of FY 2023-24 are as follows :

| Sl. No. | Name of Director  | DIN      | Appointment/Cessation/ Change in designation | Date of event |
|---------|-------------------|----------|--|---------------|
| 1.      | Ms. Avanti Sopory | 09809248 | Appointment                                  | 29-11-2022    |
| 2.      | Ms. Avanti Sopory | 09809248 | Change in Designation                        | 30-09-2023    |

Independent Directors

The provisions of Section 149 pertaining to the appointment of Independent Directors are not applicable to your Company.

6.  
Number of Board Meetings conducted during the year under review

Fourteen meetings of the Board of Directors were held during the year as detailed below:

| Sl. No. | Date of Board Meeting held | Directors present  |
|---------|----------------------------|--|
| 1       | 10/04/2023                 | 1. Vishal Sopory<br>2. Gurjeet Singh Kohli<br>3. Avanti Sopory |
|         |                            |  |

|    |            |   |
|----|------------|---|
| 2  | 26/04/2023 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |
| 3  | 28/04/2023 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |
| 4  | 15/06/2023 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |
| 5  | 27/06/2023 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |
| 6  | 04/09/2023 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |
| 7  | 13/10/2023 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |
| 8  | 19/10/2023 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |
| 9  | 14/11/2023 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |
| 10 | 21/11/2023 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |

|    |            |   |
|----|------------|---|
| 11 | 30/12/2023 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |
| 12 | 29/02/2024 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |
| 13 | 13/03/2024 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |
| 14 | 31/03/2024 | 1 Vishal Sopory<br>2 Gurjeet Singh Kohli<br>3 Avanti Sopory |

Director's Attendance Record:

| Name of directors       | Designation | Number of Meetings attended in person | Number of meetings attended by audio/visual means (counted as quorum) | Number of meetings attended by audio call (not counted as quorum) | Total meetings attended |
|-------------------------|-------------|---------------------------------------|---|---|-------------------------|
| Mr. Vishal Sopory       | Director    | 13                                    | NIL   | NIL   | 13                      |
| Mr. Gurjeet Singh Kohli | Director    | 13                                    | NIL   | NIL   | 13                      |
| Ms. Avanti Sopory       | Director    | 13                                    | NIL   | NIL   | 13                      |

Details of General Meetings

During the year, following general meetings were held, details of which are given below:

|                             |                         |
|-----------------------------|-------------------------|
| Date of the meeting         | Type of General Meeting |
| 30<br>th<br>September, 2023 | Annual General Meeting  |

7.  
Share Capital

a.  
Equity Shares

As on 31

st  
March, 2024, the issued, subscribed and paid-up share capital of your Company stood at Rs. 1,22,000/- (Rupees One Lac twenty thousand only) comprising of 12,200 (Twelve Thousand two hundred) equity shares of Rs.10/-each.

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

b.  
Buy Back of Securities

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

c.  
Sweat Equity

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

d.  
Bonus Shares

No Bonus Shares were issued during the year under review.

e.  
Employees Stock Option Plan

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

8.  
Extract of Annual Return

Pursuant to section 92(3) of the Companies Act, 2013 (the Act) and rule 12(1) of the Companies (Management & Administration) Rules, 2014, extract of Annual Return (MGT- 9) is enclosed as

Annexure 1

9.  
Auditors

Statutory Auditors  
and their  
comments on qualifications, reservations or adverse remarks or disclaimers made by the auditors

Auditors:

Your directors have appointed M/s Ashok Amol & Associates, Chartered Accountants (FRN: 015102N) as Statutory Auditors of the Company for a term of 5 (five) years i. e. from 1st April, 2023 to 31st March, 2028 subject to ratification of their appointment at every AGM. Hence, it is recommended by the Board of Directors to ratify the appointment of M/s Ashok Amol & Associates, Chartered Accountants, in the ensuing Annual General Meeting.

The Company has received a certificate from the Auditors to the effect that their ratification, if made, would be in accordance with the provisions of Section 141 of the Companies Act, 2013

Auditors Report

There are no qualifications, reservations or adverse remarks made by M/s Ashok Amol & Associates, Chartered Accountants (FRN: 015102N), Statutory Auditors, in their report for the financial Year ended 31

st  
March 2024. The Statutory Auditor has not reported any incident of fraud to Board in the year under review.

Board's comment on the Auditors' Report

The observations of the Statutory Auditors when read together with the relevant notes to the accounts and accounting policies are self explanatory and does not require any further comment.

Internal Auditor

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and the Companies (Accounts) Rules, 2014. The said provision is not applicable to the company.

#### Cost Auditor

The provisions of section 148 relating to appointment of Cost Auditor are not applicable to the Company for the financial year ended March 31, 2024.

#### Secretarial Auditor

The provisions of section 204 relating to appointment of Secretarial Auditor are not applicable to the Company for the financial year ended March 31, 2024.

#### 10. Related Party transactions

The particulars of Contracts or Arrangements made with related parties pursuant to Section 188 are furnished in

Annexure-2  
and is attached to this report.

All the contracts/arrangements/transactions entered by the Company during the financial year with related parties were in the ordinary course of business and are on arm's length basis.

Your Directors draw attention to Note No. 2.1. (xiv) of the financial statements which set out related party disclosures.

#### 11. Subsidiaries, Joint Ventures and Associate Companies

The Company does not have any Subsidiaries, Joint Ventures and/or Associate Companies.

#### 12. Significant and material orders passed by the regulators

During the year under review, no significant and material orders were passed by the regulators or courts or tribunals impacting the going concern status and company's operations.

#### 13. Deposits

Your Company has not accepted any deposits from public in terms of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposit) Rules 2014.

14.  
Corporate Social Responsibility(CSR)

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility

15.  
Particulars of Loan given, Investment made, Guarantees given and Securities provided

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.

16.  
Details of conservation  
of energy, technology absorption, foreign exchange earnings & outgo

a) Conservation of energy

The Company does not fall under any of the industries covered by the Companies (Accounts) Rules, 2014. Hence, the requirements of disclosure in relation to the Conservation of Energy are not applicable to it.

b) Technology absorption

The Company does not fall under any of the industries covered by the Companies (Accounts) Rules, 2014. Hence, the requirements of disclosure in relation to the Technology Absorption are not applicable to it.

c) Foreign exchange earnings and outgo

During the year

|                              |              |
|------------------------------|--------------|
| Earnings in Foreign Currency | 20,00,492.00 |
| Outgo in Foreign Currency    | NIL          |

17.  
Particulars of Employees

The particular of employees pursuant to Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable.

18.  
Statement concerning Development And Implementation of Risk Management Policy of the Company

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

19.  
Disclosure of Composition of Audit Committee and Providing Vigil Mechanism

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 is not applicable to the Company.

20.  
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.

21.  
Material Changes And Commitments

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

22.  
Prevention of Sexual Harassment at Workplace

The Company is committed to provide a safe and conducive work environment to its employees.

Your Directors further state that during the year under review; there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

23.  
Secretarial Standards

The Directors state that applicable Secretarial Standards, i.e. SS-1 and SS-2, relating to Meetings of the Board of Directors and General Meetings, respectively, have been duly followed by the Company.

24.  
Details of application made or proceeding pending under insolvency and bankruptcy code 2016

During the year under review, there were no applications made or proceedings pending in the name of the company under the Insolvency Bankruptcy Code, 2016.

25.  
Details of difference between valuation amount on one time settlement and valuation while availing loan from banks and financial institutions  
:

During the year under review, there has been no one time settlement of Loans taken from Banks and Financial Institutions.

26.  
Directors' Responsibility Statement

Pursuant to the requirement of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors confirm that:

in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

the directors had prepared the annual accounts on a going concern basis; and

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

27.  
Human Resources

Your Company treats its human resources as one of its most important assets.

Your Company continuously invests in attraction, retention and development of talent on a going basis. Several programs that provide focused people attention are recurrently underway.

28.  
Acknowledgement

Your Directors place on record their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your Directors also acknowledge gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of the Board

FOR  
TRANSTEKINFOWAYS PRIVATE LIMITED

Sd/-

Sd/-

|                                      |                                    |
|--------------------------------------|------------------------------------|
| VISHAL SOPORY                        | GURJEET SINGH KOHLI                |
| DIRECTOR                             | DIRECTOR                           |
| DIN: 05135147                        | DIN: 00529588                      |
| R/O: 601, TOWER-8, UNIWORLD GARDEN,  | R/O: A-67, COSY APTS., PLOT NO.20, |
| SOHNA ROAD, GURGAON, HARYANA -122018 | SECTOR-9,ROHINI, DELHI-110085      |

Date: 04-09-2024

Date:04-09-2024

Place: New Delhi

Place:New Delhi

Annexure-2

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) 3

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 arms length transactions under third proviso thereto.

Details of contracts or arrangements or transactions not at arm's length basis:

Not applicable

Details of material contracts or arrangement or transactions at arm's length basis:

| S. 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 | Date(s) of approval by the Board / EGM, if any | Amount paid as advances if any |
|-------------------------|--|---|---|---|--|--------------------------------|
| 1.                      | One Cube Solutions Private Limited (Enterprise over which Key Managerial Personnel are able to exercise significant influence) | Sale of Goods                                   | 01-04-2023 to 31-03-2024                              | Sales of Rs. 18,41,20,376.82  | 31-03-2023                                     | NIL                            |
| Purchase of Goods (Net) | 01-04-2023 to 31-03-2024   | Purchase of Rs 7,48,76,043.77/-                 | 31-03-2023  | NIL   |  |                                |
| Interest Received       | 01-04-2023 to 31-03-2024   | Interest received of Rs. 2362364/-              | 31-03-2023  | NIL   |  |                                |
| Service Charges         | 01-04-2023 to 31-03-2024   | Service Charges Received of Rs. 15,51,391/-     | 31-03-2023  | NIL   |  |                                |
| 2.                      | Vishal Sopory<br>Director  | Remuneration                                    | 01-04-2023 to 31-03-2024                              | Remuneration of Rs. 32,82,500/-   | 31-03-2023                                     | NIL                            |
| Rent Free Accommodation | 01-04-2023 to 31-03-2024   | Rent Free Accommodation of Rs. 24,94,742/-      | 31-03-2023  | NIL   |  |                                |
| Loan taken              | 01-04-2023 to 31-03-2024   | Loan taken of Rs.                               | 31-03-2023  | NIL   |  |                                |

|               |   |                                 |                             |                                    |            |     |
|---------------|---|---------------------------------|-----------------------------|------------------------------------|------------|-----|
|               |   | 1,11,99,999/-                   |                             |                                    |            |     |
| Loan Repaid   | 01-04-2023 to 31-03-2024  | Loan repaid of Rs.95,00,000/-   | 31-03-2023                  | NIL                                |            |     |
| 3.            | Avanti Sopory<br>Director   | Remuneration                    | 01-04-2023 to<br>31-03-2024 | Salary of Rs.<br>9,37,500/-        | 31-03-2023 | NIL |
| 4.            | Gurjeet Singh Kohli<br>Director   | Remuneration                    | 01-04-2023 to<br>31-03-2024 | Remuneration of<br>Rs. 27,09,350/- | 31-03-2023 | NIL |
| 5.            | Rahit Digital Distribution<br>Private Limited<br><br>(Enterprise over which Key<br>Managerial Personnel are<br>able to exercise significant<br>influence) | Purchase of<br>Goods            | 01-04-2023 to<br>31-03-2024 | Purchase of<br>Rs 13,40,000/-      | 31-03-2023 | NIL |
| Sale of Goods | 01-04-2023 to 31-03-2024  | Sales of Rs.<br>25,11,08,360.21 | 31-03-2023                  | NIL                                |            |     |

FOR  
TRANSTEKINFOWAYS PRIVATE LIMITED

Sd/-

Sd/-

|                                      |                                    |
|--------------------------------------|------------------------------------|
| VISHAL SOPORY                        | GURJEET SINGH KOHLI                |
| DIRECTOR                             | DIRECTOR                           |
| DIN: 05135147                        | DIN: 00529588                      |
| R/O: 601, TOWER-8, UNIWORLD GARDEN,  | R/O: A-67, COSY APTS., PLOT NO.20, |
| SOHNA ROAD, GURGAON, HARYANA -122018 | SECTOR-9,ROHINI, DELHI-110085      |

Date: 04-09-2024

Date:04-09-2024

Place: New Delhi

Place:New Delhi

## Textual information (2)

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

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

## Textual information (3)

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

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) 3

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 arms length transactions under third proviso thereto.

Details of contracts or arrangements or transactions not at arm's length basis:

Not applicable

Details of material contracts or arrangement or transactions at arm's length basis:

| S. 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 | Date(s) of approval by the Board / EGM, if any | Amount paid as advances if any |
|-------------------------|--|---|---|---|--|--------------------------------|
| 1.                      | One Cube Solutions Private Limited (Enterprise over which Key Managerial Personnel are able to exercise significant influence) | Sale of Goods                                   | 01-04-2023 to 31-03-2024                              | Sales of Rs. 18,41,20,376.82  | 31-03-2023                                     | NIL                            |
| Purchase of Goods (Net) | 01-04-2023 to 31-03-2024   | Purchase of Rs 7,48,76,043.77/-                 | 31-03-2023  | NIL   |  |                                |
| Interest Received       | 01-04-2023 to 31-03-2024   | Interest received of Rs. 2362364/-              | 31-03-2023  | NIL   |  |                                |
| Service Charges         | 01-04-2023 to 31-03-2024   | Service Charges Received of Rs. 15,51,391/-     | 31-03-2023  | NIL   |  |                                |
| 2.                      | Vishal Sopory<br>Director  | Remuneration                                    | 01-04-2023 to 31-03-2024                              | Remuneration of Rs. 32,82,500/-   | 31-03-2023                                     | NIL                            |
|                         |  |   |   |   |  |                                |

|                         |   |  |                             |                                    |            |     |
|-------------------------|---|--|-----------------------------|------------------------------------|------------|-----|
| Rent Free Accommodation | 01-04-2023 to 31-03-2024  | Rent Free Accommodation of Rs. 24,94,742/- | 31-03-2023                  | NIL                                |            |     |
| Loan taken              | 01-04-2023 to 31-03-2024  | Loan taken of Rs. 1,11,99,999/-            | 31-03-2023                  | NIL                                |            |     |
| Loan Repaid             | 01-04-2023 to 31-03-2024  | Loan repaid of Rs.95,00,000/-              | 31-03-2023                  | NIL                                |            |     |
| 3.                      | Avanti Sopory<br>Director   | Remuneration                               | 01-04-2023 to<br>31-03-2024 | Salary of Rs.<br>9,37,500/-        | 31-03-2023 | NIL |
| 4.                      | Gurjeet Singh Kohli<br>Director   | Remuneration                               | 01-04-2023 to<br>31-03-2024 | Remuneration of<br>Rs. 27,09,350/- | 31-03-2023 | NIL |
| 5.                      | Rahit Digital Distribution<br>Private Limited<br><br>(Enterprise over which Key<br>Managerial Personnel are<br>able to exercise significant<br>influence) | Purchase of<br>Goods                       | 01-04-2023 to<br>31-03-2024 | Purchase of<br>Rs 13,40,000/-      | 31-03-2023 | NIL |
| Sale of Goods           | 01-04-2023 to 31-03-2024  | Sales of Rs.<br>25,11,08,360.21            | 31-03-2023                  | NIL                                |            |     |

## Textual information (4)

### Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]

#### Financial Results

The Company's financial performance for the year under review is given hereunder:

| PARTICULARS                      | AMOUNT (IN RS.)<br>(for the Year ended<br>31<br>st<br>March, 2024) | AMOUNT (IN RS.)<br>(for the Year end<br>31<br>st<br>March, 2023) |
|----------------------------------|--|--|
| Net Sales /Income from           |  |  |
| Revenue from operations          | 1,30,09,57,882.69  | 1,42,77,61,591.28  |
| Other Income                     | 91,33,235.24   | 27,01,171.00   |
| Total Income                     | 1,31,00,91,117.93  | 1,43,04,62,762.28  |
| Less Expenses                    |  |  |
| Cost Of Materials Consumed       | 1,21,58,82,717.53  | 1,33,67,88,008.08  |
| Employee benefit expense         | 3,42,53,057.13   | 2,55,22,320.90   |
| Finance Cost                     | 3,04,71,416.31   | 2,91,89,070.70   |
| Depreciation & amortization exp. | 25,41,971.00   | 26,55,707.00   |
| Other expenses                   | 2,20,97,108.07   | 2,91,44,774.18   |
| Total Expense                    | 1,30,52,46,270.04  | 1,42,32,99,880.86  |
| Profit Before Tax                | 48,44,847.89   | 71,62,881.42   |
|                                  |  |  |

|                            |               |              |
|----------------------------|---------------|--------------|
| Less Current Income Tax    | 14,27,341.00  | 18,95,795.00 |
| Less Deferred Tax          | (2,91,373.00) | 8,327.00     |
| Net Profit after Tax       | 31,26,133.89  | 52,75,413.42 |
| Earning per share (Basic)  | 256.24        | 432.41       |
| Earning per Share(Diluted) | 256.24        | 432.41       |

## Textual information (5)

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

Form MGT-9

#### EXTRACT OF ANNUAL RETURN

|  |   |  |          |
|--|---|--|----------|
| as on the financial year ended on 31/03/2024   |   |  |          |
| [Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014] |   |  |          |
| I. REGISTRATION AND OTHER DETAILS:   |   |  |          |
| i)   | CIN   | U72900DL2004PTC125935                                  |          |
| ii)  | Registration Date   | 21/04/2004   |          |
| iii)   | Name of the company   | Transtek Infoways Private Limited                      |          |
| iv)  | Category of the Company   | Private Company  |          |
|  | Sub Category of the Company   | Company having share capital                           |          |
| v)   | Address of the Registered office and contact details                      | 205, Jyoti Building, 66, Nehru Place, New Delhi-110019 |          |
| vi)  | Whether listed company  | 0  | YES R NO |
| vii)   | Name, Address and Contact details of Registrar and Transfer Agent, if any | NIL  |          |
| II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY   |   |  |          |
| All the business activities contributing 10 % or   |   |  |          |

more of the total turnover of the company shall be stated:-

| Name and Description of main products/services                   | NIC Code of the Product/service | % to total turnover of the company |
|--|---------------------------------|------------------------------------|
| Trading of Computer, computer hardware, software and peripherals | 46511 and 46512                 | 100                                |

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

| NAME AND ADDRESS OF THE COMPANY | CIN/GLN | HOLDING/ SUBSIDIARY/ASSOCIATE | % of shares held | Applicable Section |
|---------------------------------|---------|-------------------------------|------------------|--------------------|
| NIL                             | NIL     | NIL                           | NIL              | NIL                |

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

(i) Category-wise Share Holding

| Category of Shareholders | No. of Shares held at the beginning of the year |          | Total | % of Total Shares | No. of Shares held at the end of the year |          | Total | % of Total Shares | % Change during the year |
|--------------------------|---|----------|-------|-------------------|---|----------|-------|-------------------|--------------------------|
|                          | Demat   | Physical |       |                   | Demat                                     | Physical |       |                   |                          |
| A.Promoters              | -   | -        | -     | -                 | -   | -        | -     | -                 | -                        |
| (1) Indian               | -   | -        | -     | -                 | -   | -        | -     | -                 | -                        |
| a) Individual/ HUF       | -   | 7200     | 7200  | 59.02             | -   | 7200     | 7200  | 59.02             | -                        |

|   |   |       |          |        |   |       |          |        |   |
|---|---|-------|----------|--------|---|-------|----------|--------|---|
| b) Central Govt                                     | - | -     | -        | -      | - | -     | -        | -      | - |
| c) State Govt (s)                                   | - | -     | -        | -      | - | -     | -        | -      | - |
| d) Bodies Corp.                                     | - | -     | -        | -      | - | -     | -        | -      | - |
| e) Banks/FI   | - | -     | -        | -      | - | -     | -        | -      | - |
| f) Any Other..                                      | - | -     | -        | -      | - | -     | -        | -      | - |
| Sub-total (A) (1):-                                 | - | 7200  | 7200     | 59.02  | - | 7200  | 7200     | 59.02  | - |
| (2) Foreign   | - | -     | -        | -      | - | -     | -        | -      | - |
| a) NRIs - Individuals                               | - | -     | -        | -      | - | -     | -        | -      | - |
| b) Other - Individuals                              | - | -     | -        | -      | - | -     | -        | -      | - |
| c) Bodies Corp.                                     | - | 5000  | 5000     | 40.98  | - | 5000  | 5000     | 40.98  | - |
| d) Banks / FI                                       | - | -     | -        | -      | - | -     | -        | -      | - |
| e) Any Other....                                    | - | -     | -        | -      | - | -     | -        | -      | - |
| Sub-total (A) (2):-                                 | - | 5000  | 5000.00  | 40.98  | - | 5000  | 5000.00  | 40.98  | - |
| Total shareholding of Promoter (A) = (A)(1)+(A)( 2) | - | 12200 | 12200.00 | 100.00 | - | 12200 | 12200.00 | 100.00 | - |
| B. Public Shareholding                              | - | -     | -        | -      | - | -     | -        | -      | - |
| 1. Institutions                                     | - | -     | -        | -      | - | -     | -        | -      | - |
| a) Mutual Funds                                     | - | -     | -        | -      | - | -     | -        | -      | - |
| b) Banks/FI   | - | -     | -        | -      | - | -     | -        | -      | - |
| c) Central Govt                                     | - | -     | -        | -      | - | -     | -        | -      | - |

|  |   |   |   |   |   |   |   |   |   |
|--|---|---|---|---|---|---|---|---|---|
|  |   |   |   |   |   |   |   |   |   |
| d) State Govt(s)   | - | - | - | - | - | - | - | - | - |
| e) Venture Capital Funds   | - | - | - | - | - | - | - | - | - |
| f) Insurance Companies   | - | - | - | - | - | - | - | - | - |
| g) FIs   | - | - | - | - | - | - | - | - | - |
| h) Foreign Venture Capital Funds   | - | - | - | - | - | - | - | - | - |
| i) Others (specify)  | - | - | - | - | - | - | - | - | - |
| Sub-total (B)(1):-   | - | - | - | - | - | - | - | - | - |
| 2. Non-Institutions  | - | - | - | - | - | - | - | - | - |
| a) Bodies Corp.  | - | - | - | - | - | - | - | - | - |
| i) Indian  | - | - | - | - | - | - | - | - | - |
| ii) Overseas   | - | - | - | - | - | - | - | - | - |
| b) Individuals   | - | - | - | - | - | - | - | - | - |
| i) Individual shareholders holding nominal share capital upto Rs.1 lakh          | - | - | - | - | - | - | - | - | - |
| ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh | - | - | - | - | - | - | - | - | - |
| c) Others (specify)  | - | - | - | - | - | - | - | - | - |
| Sub-total (B)(2):-   | - | - | - | - | - | - | - | - | - |
|  |   |   |   |   |   |   |   |   |   |

|   |   |       |          |        |   |       |          |        |   |
|---|---|-------|----------|--------|---|-------|----------|--------|---|
| Total Public Shareholding (B) = (B)(1) + (B)(2) | - | -     | -        | -      | - | -     | -        | -      | - |
| C. Shares held by Custodian for GDRs & ADRs     | - | -     | -        | -      | - | -     | -        | -      | - |
| Grand Total (A+B+C)                             | - | 12200 | 12200.00 | 100.00 | - | 12200 | 12200.00 | 100.00 | - |

(ii)  
Shareholding of Promoters

| Sr No | Promoters Name             | No. of Shares | % of total Shares of the company | % of Shares Pledged/ encumbered to total shares | No. of Shares | % of total Shares of the company | % of Shares Pledged/ encumbered to total shares | % change in share holding during the year |
|-------|----------------------------|---------------|----------------------------------|---|---------------|----------------------------------|---|---|
| 1     | Vishal Sopory              | 7200          | 59.02                            | -   | 7200          | 59.02                            | -   | -   |
| 2     | AVVA Technologies Pte Ltd. | 5000          | 40.98                            | -   | 5000          | 40.98                            | -   | -   |
|       | Total                      | 12200         | 100.00                           | -   | 12200         | 100.00                           | -   | -   |

|  |   |     |   |    |
|--|---|-----|---|----|
| (iii) Change in Promoters' Shareholding ( please specify, if there is no change) | 0 | YES | R | NO |
|--|---|-----|---|----|

|      |                                    |
|------|------------------------------------|
| Note | There is no change during the year |
|------|------------------------------------|

(iv) Shareholding Pattern of top ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

|       |                           | Shareholding at the beginning/end of the year | Changes during the year | Cumulative Shareholding during the year |      |                          |        |               |                                  |
|-------|---------------------------|---|-------------------------|---|------|--------------------------|--------|---------------|----------------------------------|
| Sr No | Top ten Shareholders Name | Date  | No. of Shares           | % of total Shares of the company        | Date | (+)Increase/ (-)Decrease | Reason | No. of Shares | % of total Shares of the company |
|       |                           |   | -                       | -                                       |      | -                        |        | -             | -                                |
|       |                           |   |                         |   |      |                          |        |               |                                  |

(v) Shareholding of Directors and Key Managerial Personnel

|       |                        | Shareholding at the beginning/end of the year | Changes during the year | Cumulative Shareholding during the year |      |                          |        |               |                                  |
|-------|------------------------|---|-------------------------|---|------|--------------------------|--------|---------------|----------------------------------|
| Sr No | Directors and KMP Name | Date  | No. of Shares           | % of total Shares of the company        | Date | (+)Increase/ (-)Decrease | Reason | No. of Shares | % of total Shares of the company |
| 1     | Vishal Sopory          | 01-04-2023                                    | 7200                    | 59.02                                   | -    | -                        | -      | 7200          | 59.02                            |
|       |                        | 31-03-2024                                    | 7200                    | 59.02                                   | -    | -                        | -      | 7200          | 59.02                            |

V. INDEBTEDNESS

| Indebtedness of the Company including interest outstanding/accrued but not due for payment |                                  |                 |          |                    |
|--|----------------------------------|-----------------|----------|--------------------|
|  | Secured Loans excluding deposits | Unsecured Loans | Deposits | Total Indebtedness |
| Indebtedness at the beginning of the financial year  | -                                | -               | -        | -                  |
| i) Principal Amount  | 96210793.37                      | 187777249.63    | -        | 283988043.00       |
| ii) Interest due but not paid  | -                                | -               | -        | -                  |
| iii) Interest accrued but not due  | -                                | -               | -        | -                  |
| Total (i+ii+iii)   | 96210793.37                      | 187777249.63    | -        | 283988043.00       |
| Change in Indebtedness during the financial year   | -                                | -               | -        | -                  |
| ? Addition   | 278724.33                        | 1699999.00      | -        | 1978723.33         |
| ? Reduction  | 16971065.48                      | 47710251.48     | -        | 64681316.96        |
| Net Change   | -16692341.15                     | -46010252.48    | -        | -62702593.63       |
| Indebtedness at the end of the financial year  | -                                | -               | -        | -                  |
| i) Principal Amount  | 79518452.22                      | 141766997.15    | -        | 221285449.37       |
| ii) Interest due but not paid  | -                                | -               | -        | -                  |
| iii) Interest accrued but not due  | -                                | -               | -        | -                  |
| Total (i+ii+iii)   | 79518452.22                      | 141766997.15    | -        | 221285449.37       |

VI.  
REMUNERATION  
OF DIRECTORS  
AND KEY  
MANAGERIAL  
PERSONNEL

| A. Remuneration to Managing Director, Whole-time Directors and/or Manager: |   |   |  |              |              |                |                    |                        |       |                        |
|--|---|---|--|--------------|--------------|----------------|--------------------|------------------------|-------|------------------------|
|  | Gross salary  |   |  | Commission   |              |                |                    |                        |       |                        |
| Name of MD/ WTD/ Manager   | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | (b) Value of perquisites u/s 17(2) Income tax Act, 1961 | (c) Profits in lieu of salary u/s 17(3) Income-tax Act, 1961 | Stock Option | Sweat Equity | as % of profit | others, specify... | Others, please specify | Total | Ceiling as per the Act |
| NIL  | NIL   | NIL   | NIL  | NIL          | NIL          | NIL            | NIL                | NIL                    | NIL   | NIL                    |

| B. Remuneration to other directors: |   |            |                       |              |
|-------------------------------------|---|------------|-----------------------|--------------|
| Name of Directors                   | Fee for attending board/ committee meetings | Commission | Director Remuneration | Total Amount |
| Independent Directors               | -   | -          | -                     | -            |
| TOTAL (1)                           | -   | -          | -                     | -            |
| Other Non-Executive Directors       | -   | -          | -                     | -            |
| Vishal Sopory                       | -   | -          | 2960000               | 2960000      |
| Avanti Sopory                       | -   | -          | 977000                | 977000       |
| Gurjeet Singh Kohli                 | -   | -          | 2689143               | 2689143      |
| TOTAL (2)                           | -   | -          | 6626143               | 6626143      |
| TOTAL (B)=(1+2)                     | -   | -          | 6626143               | 6626143      |
| TOTAL MANAGERIAL REMUNERATION       | -   | -          | 6626143               | 6626143      |

|   |   |   |   |   |
|---|---|---|---|---|
| Ceiling as per the act (1% of profits calculated under section 198 of Companies act,2013) | - | - | - | - |
|---|---|---|---|---|

**C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD**

|                          |      | Gross salary  |   |  | Commission   |              |                |                    |                        |       |
|--------------------------|------|---|---|--|--------------|--------------|----------------|--------------------|------------------------|-------|
| Key Managerial Personnel | Name | (a) Salary as per provisions contained in u/s 17(1) of the Income tax Act, 1961 | (b) Value of perquisites u/s 17(2) Income tax Act, 1961 | (c) Profits in lieu of salary u/s 17(3) Income tax Act, 1961 | Stock Option | Sweat Equity | as % of profit | others, specify... | Others, please specify | Total |
| CEO                      |      | -   | -   | -  | -            | -            | -              | -                  | -                      | -     |
| Company Secretary        |      | -   | -   | -  | -            | -            | -              | -                  | -                      | -     |
| CFO                      |      | -   | -   | -  | -            | -            | -              | -                  | -                      | -     |
| Total                    |      | -   | -   | -  | -            | -            | -              | -                  | -                      | -     |

**VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES:**

| Type       | Section of the Companies Act | Brief Description | Details of Penalty/ Punishment/ Compounding fees imposed | Authority [RD/NCLT/COURT] | Appeal made, if any (give Details) |
|------------|------------------------------|-------------------|--|---------------------------|------------------------------------|
| A. COMPANY |                              |                   |  |                           |                                    |
|            |                              |                   |  |                           |                                    |

|                                     |  |  |  |  |  |
|-------------------------------------|--|--|--|--|--|
| Penalty                             |  |  |  |  |  |
| Punishment                          |  |  |  |  |  |
| Compounding                         |  |  |  |  |  |
| <b>B. DIRECTORS</b>                 |  |  |  |  |  |
| Penalty                             |  |  |  |  |  |
| Punishment                          |  |  |  |  |  |
| Compounding                         |  |  |  |  |  |
| <b>C. OTHER OFFICERS IN DEFAULT</b> |  |  |  |  |  |
| Penalty                             |  |  |  |  |  |
| Punishment                          |  |  |  |  |  |
| Compounding                         |  |  |  |  |  |

## Textual information (6)

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

| (v) Shareholding of Directors and Key Managerial Personnel |                        |   |                         |   |      |                          |        |               |                                  |
|--|------------------------|---|-------------------------|---|------|--------------------------|--------|---------------|----------------------------------|
|  |                        | Shareholding at the beginning/end of the year | Changes during the year | Cumulative Shareholding during the year |      |                          |        |               |                                  |
| Sr No  | Directors and KMP Name | Date  | No. of Shares           | % of total Shares of the company        | Date | (+)Increase/ (-)Decrease | Reason | No. of Shares | % of total Shares of the company |
| 1  | Vishal Sopory          | 01-04-2023                                    | 7200                    | 59.02                                   | -    | -                        | -      | 7200          | 59.02                            |
|  |                        | 31-03-2024                                    | 7200                    | 59.02                                   | -    | -                        | -      | 7200          | 59.02                            |

## Textual information (7)

### 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.

## Textual information (8)

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

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility

## Textual information (9)

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

#### Financial Results

The Company's financial performance for the year under review is given hereunder:

| PARTICULARS                      | AMOUNT (IN RS.)<br>(for the Year ended<br>31<br>st<br>March, 2024) | AMOUNT (IN RS.)<br>(for the Year end<br>31<br>st<br>March, 2023) |
|----------------------------------|--|--|
| Net Sales /Income from           |  |  |
| Revenue from operations          | 1,30,09,57,882.69  | 1,42,77,61,591.28  |
| Other Income                     | 91,33,235.24   | 27,01,171.00   |
| Total Income                     | 1,31,00,91,117.93  | 1,43,04,62,762.28  |
| Less Expenses                    |  |  |
| Cost Of Materials Consumed       | 1,21,58,82,717.53  | 1,33,67,88,008.08  |
| Employee benefit expense         | 3,42,53,057.13   | 2,55,22,320.90   |
| Finance Cost                     | 3,04,71,416.31   | 2,91,89,070.70   |
| Depreciation & amortization exp. | 25,41,971.00   | 26,55,707.00   |
| Other expenses                   | 2,20,97,108.07   | 2,91,44,774.18   |
| Total Expense                    | 1,30,52,46,270.04  | 1,42,32,99,880.86  |
| Profit Before Tax                | 48,44,847.89   | 71,62,881.42   |
| Less Current Income Tax          | 14,27,341.00   | 18,95,795.00   |

|                            |               |              |
|----------------------------|---------------|--------------|
|                            |               |              |
| Less Deferred Tax          | (2,91,373.00) | 8,327.00     |
| Net Profit after Tax       | 31,26,133.89  | 52,75,413.42 |
| Earning per share (Basic)  | 256.24        | 432.41       |
| Earning per Share(Diluted) | 256.24        | 432.41       |

## Textual information (10)

### Disclosure of change in nature of business [Text Block]

The Company is engaged in the business as per NIC code 46511 and 46512. There has been no change in the business of the Company during the financial year ended 31<sup>st</sup> March, 2024.

## Textual information (11)

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

The Change in the composition of the Board of directors after the closure of FY 2023-24 are as follows :

| Sl. No. | Name of Director  | DIN      | Appointment/Cessation/ Change in designation | Date of event |
|---------|-------------------|----------|--|---------------|
| 1.      | Ms. Avanti Sopory | 09809248 | Appointment                                  | 29-11-2022    |
| 2.      | Ms. Avanti Sopory | 09809248 | Change in Designation                        | 30-09-2023    |

## Textual information (12)

### Disclosure of contents of corporate social responsibility policy [Text Block]

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility

## Textual information (13)

### 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.

## Textual information (14)

### Details of comparison of remuneration of key managerial personnels against performance of company [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.

## [400200] Disclosures - Auditors report

### Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Auditors [Axis]                                       | Auditor 15  |
|---|---|
|   | 01/04/2023<br>to<br>31/03/2024                              |
| Details regarding auditors [Abstract]                 |   |
| Details regarding auditors [LineItems]                |   |
| Category of auditor                                   | Auditors firm   |
| Name of audit firm                                    | Ashok Amol And Associates                                   |
| Name of auditor signing report                        | Ashok Kumar Garg  |
| Firms registration number of audit firm               | 015102N   |
| Membership number of auditor                          | 091952  |
| Address of auditors                                   | W-26, Lower Ground Floor, Green Park Main, New Delhi-110016 |
| Permanent account number of auditor or auditor's firm | AAZFA7155K  |
| SRN of form ADT-1                                     | F92199926   |
| Date of signing audit report by auditors              | 04/09/2024  |
| Date of signing of balance sheet by auditors          | 04/09/2024  |

**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 INR

| Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]   | Auditor's favourable remark [Member]   | Clause not applicable [Member]  |
|--|--|---------------------------------|
|  | <b>01/04/2023 to 31/03/2024</b>  | <b>01/04/2023 to 31/03/2024</b> |
| 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   | Yes  |                                 |
| Disclosure relating to quantitative details of fixed assets  | Yes  |                                 |
| Disclosure relating to physical verification and material discrepancies of fixed assets  | Yes  |                                 |
| Disclosure relating to title deeds of immovable properties   | Yes  |                                 |
| Disclosure in auditors report relating to inventories  | Yes  |                                 |
| Disclosure in auditors report relating to loans  | Yes  |                                 |
| Disclosure about loans granted to parties covered under section 189 of companies act   | Yes  |                                 |
| Disclosure relating to terms and conditions of loans granted   | Yes  |                                 |
| Disclosure regarding receipt of loans granted  | Yes  |                                 |
| Disclosure regarding terms of recovery of loans granted  | Yes  |                                 |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013                                     | Yes  |                                 |
| Disclosure in auditors report relating to deposits accepted  |  | Yes                             |
| Disclosure in auditors report relating to maintenance of cost records  |  | Yes                             |
| Disclosure in auditors report relating to statutory dues [TextBlock]   | Yes  |                                 |
| Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]  | no undisputed amounts payable in respect of the above were in arrears as at March 31, 2024 for a period of more than six months from the date on when they become payable. |                                 |
| Disclosure relating to disputed statutory dues [TextBlock]   | there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.   |                                 |
| Disclosure in auditors report relating to default in repayment of financial dues   |  | Yes                             |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised                       |  | Yes                             |
| Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period | Yes  |                                 |
| Disclosure in auditors report relating to managerial remuneration  | Yes  |                                 |
| Disclosure in auditors report relating to Nidhi Company  |  | Yes                             |
| Disclosure in auditors report relating to transactions with related parties  | Yes  |                                 |
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures                |  | Yes                             |
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him                             |  | Yes                             |
| Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934                            |  | Yes                             |

Unless otherwise specified, all monetary values are in INR

|   |                                      |
|---|--------------------------------------|
|   | <b>01/04/2023 to 31/03/2024</b>      |
| Disclosure in auditor's report explanatory [TextBlock]  | Textual information (15) [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 | No                                   |

## Textual information (15)

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

INDEPENDENT  
AUDITORS' REPORT

TO THE MEMBERS OF TRANSTEK INFOWAYS PVT.LTD. NEW DELHI

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of

Transtek Infoways Private Limited, New Delhi,  
(the Company), which comprise the Balance Sheet as at 31<sup>st</sup>

March, 2024, the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the Financial Statements).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the Act) in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standard) Rules, 2021, as amended, (AS) and the other accounting principles generally accepted in India, of the state of affairs of the Company as at 31<sup>st</sup>

March, 2024, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the 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 Companies Act, 2013 and the rules there under, 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 audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone 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 in our report:

#### Other Information? Board of Directors? Report

The Company's board of directors is responsible for the preparation and presentation of its report (herein after called as 'Board Report') which comprises various information required under section 134(3) of The Companies Act 2013 but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the Board Report 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 Board Report and, in doing so, consider whether the Board Report is materially inconsistent with the 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 in the Board Report, we are required to report that fact. We have nothing to report in this regard.

#### Management's Responsibility and those charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with AS and other 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board of Directors 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 control 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.

Materiality is the magnitude of the misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced.

We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work? and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

#### Report on Other Legal and Regulatory Requirements

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

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.

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.

The standalone financial Statement, 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.

In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

On the basis of written representations received from the directors as on 31

st  
March, 2024, taken on records by the Board of Directors, None of the directors is disqualified as on 31  
st  
March, 2024, from being director in terms of section 164(2) of the Act.

With respect to the adequacy of the internal financial controls over financial reporting (IFCoFR) to the financial statement and operating effectiveness of such controls, refer to our separate report in

Annexure B.

Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to the financial statements.

With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

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:

The Company does not have any pending litigations which would impact its financial position.

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

(a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (Intermediaries?), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall,

directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries?) or

to 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 have been received by the company from any person(s) or entity(ies), including foreign entities (Funding Parties?), with the understanding, whether recorded in writing or otherwise, that the company shall,

directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party

(?UltimateBeneficiaries?) or

to provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such 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 mis-statement.

No dividend has been declared or paid during the year by the company.

Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all 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.

Since proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the 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 As required by the Companies (Auditor's Report) Order, 2020 (the 'Order') issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the

Annexure A

, a statement on the matters specified in paragraphs 3 and 4 of the Order.

For ASHOK AMOL & ASSOCIATES  
CHARTERED ACCOUNTANTS

Place: New Delhi

Dated: 04-09-2024

Sd/-

(ASHOK KUMAR GARG)

F.C.A. / PARTNER

M. No. 091952 / FRN ? 015102N

UDIN: 24091952BKGXWM6484

Annexure A to the Independent Auditor's Report of even date to the members of Transtek Infoways Private Limited, New Delhi, on the standalone financial statements for the year ended 31st March 2024

As required by the Companies (Auditor's Report) Order, 2020 (the order) issued by the Central Government in terms of Section 143(11) of the Act, we give below a statement on the matters specified in paragraphs 3 & 4 of the Order.

Based on the audit procedures performed for the purpose of reporting a true and fair view on the standalone financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief,

We report that:

(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.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings 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 there under.

(a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has been sanctioned working capital limits of Rs. 75.00 Lakh, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company. The quarterly returns or statements filed by the company with such banks or financial institutions are in generally in agreement with the books of accounts of the company.

According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied.

The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is

regular indepositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31

st  
March, 2024 for a period of more than six months from the date they became payable.

According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

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

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

According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a wilful defaulter by any bank or financial institution or other lender;

According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained,

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

The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31

st  
March 2024. Accordingly, clause 3(ix)(e) is not applicable.

The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31

st  
March 2024. Accordingly, clause 3(ix)(f) is not applicable.

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

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

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

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

According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.

The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

(a) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable.

(b) Based on information and explanations provided to us, no internal audit had been conducted of the company. Accordingly, clause 3(xiv)(a), of the Order is not applicable.

In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Accordingly, clause 3(xvi)(a) of the Order is not applicable.

Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

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

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

Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For ASHOK AMOL & ASSOCIATES  
CHARTERED ACCOUNTANTS

Place: New Delhi

Dated: 04-09-2024

Sd/-

(ASHOK KUMAR GARG)

F.C.A. / PARTNER

M. No. 091952 / FRN ? 015102N

UDIN: 24091952BKGXWM6484

Annexure B to the Independent Auditor's Report of even date to the members of Transtek Infoways Private Limited, New Delhi, on the standalone financial statements for the year ended 31st March 2024

#### Annexure B

Independent Auditor's report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Act')

In conjunction with our audit of the standalone financial statements of Transtek Infoways Private Limited, New Delhi, ('The Company') as at and for the year ended 31

st March 2024, we have audited the internal financial controls over financial reporting (IFCoFR) of the Company as of that date.

#### Management's Responsibility for Internal Financial Controls

The Company's Board of Directors 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 (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (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 the Company's 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.

#### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's IFCoFR based on our audit.

We conducted our audit in accordance with the Standards on Auditing, issued by the ICAI and deemed to be prescribed under Section 143(10) of the Act, to the extent applicable to an audit of IFCoFR and the Guidance Note issued by the ICAI. 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 IFCoFR were established and maintained and if such controls operated effectively in all material respects.

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

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

A Company's IFCoFR 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 IFCoFR 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 IFCoFR, 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 IFCoFR to future periods are subject to the risk that IFCoFR 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, the Company has, in all material respects, adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31

st March 2024, 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 issued by the ICAI.

For ASHOK AMOL & ASSOCIATES  
CHARTERED ACCOUNTANTS

Place: New Delhi

Dated: 04-09-2024

Sd/-

(ASHOK KUMAR GARG)

F.C.A. / PARTNER

M. No. 091952 / FRN ? 015102N

UDIN: 24091952BKGXWM6484

### [400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2023<br/>to<br/>31/03/2024</b> |
|---|---|
| Disclosure in secretarial audit report explanatory [TextBlock]                              |   |
| Whether secretarial audit report is applicable on company                                   | No                                      |
| Whether secretarial audit report has been qualified or has any observation or other remarks | No                                      |

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in INR

|   | 31/03/2024      | 31/03/2023      | 31/03/2022     |
|---|-----------------|-----------------|----------------|
| Balance sheet [Abstract]                  |                 |                 |                |
| Equity and liabilities [Abstract]         |                 |                 |                |
| Shareholders' funds [Abstract]            |                 |                 |                |
| Share capital                             | 1,22,000        | 1,22,000        |                |
| Reserves and surplus                      | 4,87,98,673.66  | 4,57,07,350.77  |                |
| Money received against share warrants     | 0               | 0               |                |
| Total shareholders' funds                 | 4,89,20,673.66  | 4,58,29,350.77  |                |
| Share application money pending allotment | 0               | 0               |                |
| Deferred government grants                | 0               | 0               |                |
| Minority interest                         | 0               | 0               |                |
| Non-current liabilities [Abstract]        |                 |                 |                |
| Long-term borrowings                      | 16,99,999       | 0               |                |
| Deferred tax liabilities (net)            | 0               | 0               |                |
| Other long-term liabilities               | 0               | 0               |                |
| Long-term provisions                      | 0               | 0               |                |
| Total non-current liabilities             | 16,99,999       | 0               |                |
| Current liabilities [Abstract]            |                 |                 |                |
| Short-term borrowings                     | 21,95,85,450.37 | 28,39,88,043    |                |
| Trade payables                            | 51,94,55,862.37 | 30,59,66,470.35 |                |
| Other current liabilities                 | 36,36,340.16    | 36,19,853.87    |                |
| Short-term provisions                     | 38,48,222       | 42,90,290       |                |
| Total current liabilities                 | 74,65,25,874.9  | 59,78,64,657.22 |                |
| Total equity and liabilities              | 79,71,46,547.56 | 64,36,94,007.99 |                |
| Assets [Abstract]                         |                 |                 |                |
| Non-current assets [Abstract]             |                 |                 |                |
| Fixed assets [Abstract]                   |                 |                 |                |
| Tangible assets                           | 38,55,372       | 30,75,657       | 48,31,596      |
| Intangible assets                         | 18,62,441       | 27,09,482       | 31,22,342      |
| Total fixed assets                        | 57,17,813       | 57,85,139       | 79,53,938      |
| Non-current investments                   | 0               | 0               |                |
| Deferred tax assets (net)                 | 10,19,672       | 13,11,045       |                |
| Long-term loans and advances              | 0               | 0               |                |
| Other non-current assets                  | 1,47,32,762.65  | 1,49,00,795.65  |                |
| Total non-current assets                  | 2,14,70,247.65  | 2,19,96,979.65  | 79,53,938      |
| Current assets [Abstract]                 |                 |                 |                |
| Current investments                       | 0               | 0               |                |
| Inventories                               | 38,09,83,222.29 | 27,77,33,534.81 |                |
| Trade receivables                         | 26,74,14,677.84 | 21,95,14,338.08 |                |
| Cash and bank balances                    | 2,19,78,216.88  | 5,00,46,815.9   | 3,06,90,441.36 |
| Short-term loans and advances             | 8,48,68,423.26  | 7,04,92,782.31  |                |
| Other current assets                      | 2,04,31,759.64  | 39,09,557.24    |                |
| Total current assets                      | 77,56,76,299.91 | 62,16,97,028.34 | 3,06,90,441.36 |
| Total assets                              | 79,71,46,547.56 | 64,36,94,007.99 | 3,86,44,379.36 |

**[400300] Disclosures - Signatories of financial statements**

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Directors signing financial statements [Axis]                 | DirectorsSigningFinancialStatements_16  | DirectorsSigningFinancialStatements_17  |
|---|---|---|
|   | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2023<br/>to<br/>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  | Vishal                                  | Gurjeet                                 |
| Middle name of director                                       |   | Singh                                   |
| Last name of director   | Sopory                                  | Kohli                                   |
| Designation of director                                       | Director                                | Director                                |
| Director identification number of director                    | 05135147                                | 00529588                                |
| Date of signing of financial statements by director           | 04/09/2024                              | 04/09/2024                              |

**[100400] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>31/03/2022</b> |
|---|---|---|-------------------|
| 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   | 48,44,847.89                            | 71,62,881.42                            |                   |
| Adjustments for reconcile profit (loss) [Abstract]  |   |   |                   |
| Adjustments to profit (loss) [Abstract]   |   |   |                   |
| Adjustments for depreciation and amortisation expense                                       | 25,41,971                               | 26,55,707                               |                   |
| Other adjustments to reconcile profit (loss)  | -34,811                                 | -60,847.99                              |                   |
| Total adjustments to profit (loss)  | 25,07,160                               | 25,94,859.01                            |                   |
| Adjustments for working capital [Abstract]  |   |   |                   |
| Adjustments for decrease (increase) in inventories  | -10,32,49,687.48                        | -9,05,97,725.1                          |                   |
| Adjustments for decrease (increase) in trade receivables                                    | -4,79,00,339.76                         | 4,90,12,363.53                          |                   |
| Adjustments for decrease (increase) in other current assets                                 | -3,07,29,810.35                         | -1,45,26,607.69                         |                   |
| Adjustments for increase (decrease) in trade payables                                       | 0                                       | 0                                       |                   |
| Adjustments for increase (decrease) in other current liabilities                            | 21,35,32,264.31                         | -7,65,39,622.75                         |                   |
| Adjustments for provisions  | 0                                       | 0                                       |                   |
| Total adjustments for working capital   | 3,16,52,426.72                          | -13,26,51,592.01                        |                   |
| Total adjustments for reconcile profit (loss)   | 3,41,59,586.72                          | -13,00,56,733                           |                   |
| Net cash flows from (used in) operations  | 3,90,04,434.61                          | -12,28,93,851.58                        |                   |
| Income taxes paid (refund)  | 18,95,795                               | 22,37,555                               |                   |
| Other inflows (outflows) of cash  | -15,17,328                              | 0                                       |                   |
| Net cash flows from (used in) operating activities before extraordinary items               | 3,55,91,311.61                          | -12,51,31,406.58                        |                   |
| Net cash flows from (used in) operating activities  | 3,55,91,311.61                          | -12,51,31,406.58                        |                   |
| Cash flows from used in investing activities [Abstract]                                     |   |   |                   |
| Purchase of tangible assets   | 9,57,317                                | 4,86,908                                |                   |
| Net cash flows from (used in) investing activities before extraordinary items               | -9,57,317                               | -4,86,908                               |                   |
| Net cash flows from (used in) investing activities  | -9,57,317                               | -4,86,908                               |                   |
| Cash flows from used in financing activities [Abstract]                                     |   |   |                   |
| Proceeds from borrowings  | 0                                       | 14,49,74,689.12                         |                   |
| Repayments of borrowings  | 6,27,02,593.63                          | 0                                       |                   |
| Net cash flows from (used in) financing activities before extraordinary items               | -6,27,02,593.63                         | 14,49,74,689.12                         |                   |
| Net cash flows from (used in) financing activities  | -6,27,02,593.63                         | 14,49,74,689.12                         |                   |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -2,80,68,599.02                         | 1,93,56,374.54                          |                   |
| Net increase (decrease) in cash and cash equivalents  | -2,80,68,599.02                         | 1,93,56,374.54                          |                   |
| Cash and cash equivalents cash flow statement at end of period                              | 2,19,78,216.88                          | 5,00,46,815.9                           | 3,06,90,441.36    |

## [200100] Notes - Share capital

### Disclosure of shareholding more than five per cent in company [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]   | Equity shares 1 [Member]       |                                |                                  |                                |
|---|--------------------------------|--------------------------------|----------------------------------|--------------------------------|
|   | Shareholder 1 [Member]         |                                | Shareholder 2 [Member]           |                                |
| Name of shareholder [Axis]  | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024   | 01/04/2022<br>to<br>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 at Par                  | Equity at Par                  | Equity at Par                    | Equity at Par                  |
| Name of shareholder   | Vishal Sopory                  | Vishal Sopory                  | A V V A Technologies PTE LIMITED | AVVA Technologies PTE LIMITED  |
| PAN of shareholder  | APZPS3821B                     | APZPS3821B                     |                                  |                                |
| Country of incorporation or residence of shareholder                      | INDIA                          | INDIA                          | SINGAPORE                        | SINGAPORE                      |
| Number of shares held in company  | [shares] 7,200                 | [shares] 7,200                 | [shares] 5,000                   | [shares] 5,000                 |
| Percentage of shareholding in company                                     | 59.0164%                       | 59.0164%                       | 40.9836%                         | 40.9836%                       |

## Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in 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] 1,00,000        | [shares] 1,00,000        |            | [shares] 1,00,000        |
| Value of shares authorised  | 10,00,000                | 10,00,000                |            | 10,00,000                |
| Number of shares issued   | [shares] 12,200          | [shares] 12,200          |            | [shares] 12,200          |
| Value of shares issued  | 1,22,000                 | 1,22,000                 |            | 1,22,000                 |
| Number of shares subscribed and fully paid  | [shares] 12,200          | [shares] 12,200          |            | [shares] 12,200          |
| Value of shares subscribed and fully paid   | 1,22,000                 | 1,22,000                 |            | 1,22,000                 |
| 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] 12,200          | [shares] 12,200          |            | [shares] 12,200          |
| Total value of shares subscribed  | 1,22,000                 | 1,22,000                 |            | 1,22,000                 |
| Value of shares paid-up [Abstract]  |                          |                          |            |                          |
| Number of shares paid-up  | [shares] 12,200          | [shares] 12,200          |            | [shares] 12,200          |
| Value of shares called  | 1,22,000                 | 1,22,000                 |            | 1,22,000                 |
| 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   | 1,22,000                 | 1,22,000                 |            | 1,22,000                 |
| Reconciliation of number of shares outstanding [Abstract]   |                          |                          |            |                          |
| Changes in number of shares outstanding [Abstract]  |                          |                          |            |                          |
| Increase in number of shares outstanding [Abstract]   |                          |                          |            |                          |
| Number of shares issued in public offering  | [shares] 0               | [shares] 0               |            | [shares] 0               |
| Number of shares issued as bonus shares   | [shares] 0               | [shares] 0               |            | [shares] 0               |
| Number of shares issued as rights   | [shares] 0               | [shares] 0               |            | [shares] 0               |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period      | [shares] 0               | [shares] 0               |            | [shares] 0               |
| Number of shares issued in other private placement  | [shares] 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] 0               |            | [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] 0      | [shares] 0      | [shares] 0      |
| Decrease in number of shares during period [Abstract]   |                 |                 |                 |                 |
| Number of shares bought back  | [shares] 0      | [shares] 0      | [shares] 0      | [shares] 0      |
| Other decrease in number of shares  | [shares] 0      | [shares] 0      | [shares] 0      | [shares] 0      |
| Total decrease in number of shares during period  | [shares] 0      | [shares] 0      | [shares] 0      | [shares] 0      |
| Total increase (decrease) in number of shares outstanding   | [shares] 0      | [shares] 0      | [shares] 0      | [shares] 0      |
| Number of shares outstanding at end of period   | [shares] 12,200 | [shares] 12,200 | [shares] 12,200 | [shares] 12,200 |
| 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               | 0               |
| Amount of bonus issue during period   | 0               | 0               | 0               | 0               |
| Amount of rights issue during period  | 0               | 0               | 0               | 0               |
| Amount of private placement issue arising out of conversion of debentures preference shares during period             | 0               | 0               | 0               | 0               |
| Amount of other private placement issue during period   | 0               | 0               | 0               | 0               |
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period        | 0               | 0               | 0               | 0               |
| Amount of other preferential allotment issue during period  | 0               | 0               | 0               | 0               |
| Amount of issue allotted for contracts without payment received in cash during period                                 | 0               | 0               | 0               | 0               |
| Amount of issue under scheme of amalgamation during period  | 0               | 0               | 0               | 0               |
| Amount of other issues during period  | 0               | 0               | 0               | 0               |
| Amount of employee stock option plan issued during period   | 0               | 0               | 0               | 0               |
| Amount of other issue arising out of conversion of securities during period   | 0               | 0               | 0               | 0               |
| Total aggregate amount of increase in share capital during period   | 0               | 0               | 0               | 0               |
| Decrease in share capital during period [Abstract]  |                 |                 |                 |                 |
| Decrease in amount of shares bought back  | 0               | 0               | 0               | 0               |
| Other decrease in amount of shares  | 0               | 0               | 0               | 0               |
| Total decrease in share capital during period   | 0               | 0               | 0               | 0               |
| Total increase (decrease) in share capital  | 0               | 0               | 0               | 0               |
| Share capital at end of period  | 1,22,000        | 1,22,000        | 1,22,000        | 1,22,000        |
| 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] 0      |
| Shares in company held by ultimate holding company  | [shares] 0      | [shares] 0      | [shares] 0      | [shares] 0      |
| Shares in company held by subsidiaries of its holding company   | [shares] 0      | [shares] 0      | [shares] 0      | [shares] 0      |
| Shares in company held by subsidiaries of its ultimate holding company  | [shares] 0      | [shares] 0      | [shares] 0      | [shares] 0      |
| Shares in company held by associates of its holding company   | [shares] 0      | [shares] 0      | [shares] 0      | [shares] 0      |
| Shares in company held by associates of its ultimate holding company  | [shares] 0      | [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] 0      |
| Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment              | [shares] 0      | [shares] 0      | [shares] 0      | [shares] 0      |

|   |            |            |            |
|---|------------|------------|------------|
| Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment                  | 0          | 0          | 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 |
| Original paid-up value of forfeited shares  | 0          | 0          | 0          |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]        |            |            |            |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]                   |            |            |            |
| 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 INR

| Classes of share capital [Axis]   | Equity shares [Member]         |            | Equity shares 1 [Member]       |                                |
|---|--------------------------------|------------|--------------------------------|--------------------------------|
|   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of classes of share capital [Abstract]   |                                |            |                                |                                |
| Disclosure of classes of share capital [LineItems]  |                                |            |                                |                                |
| Type of share   |                                |            | Equity at Par                  | Equity at Par                  |
| Number of shares authorised   | [shares] 1,00,000              |            | [shares] 1,00,000              | [shares] 1,00,000              |
| Value of shares authorised  | 10,00,000                      |            | 10,00,000                      | 10,00,000                      |
| Number of shares issued   | [shares] 12,200                |            | [shares] 12,200                | [shares] 12,200                |
| Value of shares issued  | 1,22,000                       |            | 1,22,000                       | 1,22,000                       |
| Number of shares subscribed and fully paid  | [shares] 12,200                |            | [shares] 12,200                | [shares] 12,200                |
| Value of shares subscribed and fully paid   | 1,22,000                       |            | 1,22,000                       | 1,22,000                       |
| 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] 12,200                |            | [shares] 12,200                | [shares] 12,200                |
| Total value of shares subscribed  | 1,22,000                       |            | 1,22,000                       | 1,22,000                       |
| Value of shares paid-up [Abstract]  |                                |            |                                |                                |
| Number of shares paid-up  | [shares] 12,200                |            | [shares] 12,200                | [shares] 12,200                |
| Value of shares called  | 1,22,000                       |            | 1,22,000                       | 1,22,000                       |
| 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   | 1,22,000                       |            | 1,22,000                       | 1,22,000                       |
| 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] 0                     |            | [shares] 0                     | [shares] 0                     |
| Number of shares issued as rights   | [shares] 0                     |            | [shares] 0                     | [shares] 0                     |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period      | [shares] 0                     |            | [shares] 0                     | [shares] 0                     |
| Number of shares issued in other private placement  | [shares] 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] 0                     | [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] 0      | [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] 0      | [shares] 0      |
| Number of shares outstanding at end of period   | [shares] 12,200 | [shares] 12,200 | [shares] 12,200 | [shares] 12,200 |
| 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               |                 | 0               | 0               |
| Amount of rights issue during period  | 0               |                 | 0               | 0               |
| Amount of private placement issue arising out of conversion of debentures preference shares during period             | 0               |                 | 0               | 0               |
| Amount of other private placement issue during period   | 0               |                 | 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               |                 | 0               | 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               |                 | 0               | 0               |
| Share capital at end of period  | 1,22,000        | 1,22,000        | 1,22,000        | 1,22,000        |
| 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 |
| Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment                  | 0          | 0          | 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 |
| Original paid-up value of forfeited shares  | 0          | 0          | 0          |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]        |            |            |            |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]                   |            |            |            |
| 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 INR

| Classes of share capital [Axis]                           | Equity shares 1 [Member] |
|---|--------------------------|
|   | <b>31/03/2022</b>        |
| 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] 12,200          |
| Reconciliation of value of shares outstanding [Abstract]  |                          |
| Share capital at end of period                            | 1,22,000                 |

Unless otherwise specified, all monetary values are in INR

|  | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------|--------------------------|
| Disclosure of notes on share capital explanatory [TextBlock]                         |                          |                          |
| 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                       |
| Amount raised from public offering during year                                       | 0                        | 0                        |
| Amount utilised towards specified purposes for public offering                       | 0                        | 0                        |
| Amount remaining unutilised received in respect of public offering                   | 0                        | 0                        |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Components of reserves [Axis]   | Reserves [Member]              |                                |                | Securities premium account [Member] |
|---|--------------------------------|--------------------------------|----------------|-------------------------------------|
|   | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022     | 01/04/2023<br>to<br>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  | 31,26,133.89                   | 52,75,413.42                   |                | 0                                   |
| Other additions to reserves   | 0                              | 0                              |                | 0                                   |
| Total additions to reserves   | 31,26,133.89                   | 52,75,413.42                   |                | 0                                   |
| Deductions to reserves [Abstract]   |                                |                                |                |                                     |
| Securities premium adjusted bonus shares  | 0                              | 0                              |                | 0                                   |
| Securities premium adjusted writing off preliminary expenses                        | 0                              | 0                              |                | 0                                   |
| Securities premium adjusted writing off discount expenses issue shares debentures   | 0                              | 0                              |                | 0                                   |
| Securities premium adjusted premium payable redemption preference shares debentures | 0                              | 0                              |                | 0                                   |
| Securities premium adjusted purchase own shares other securities under section 68   | 0                              | 0                              |                | 0                                   |
| Other utilisation of securities premium if permitted                                | 0                              | 0                              |                | 0                                   |
| Other deductions to reserves  | 0                              | 0                              |                | 0                                   |
| Total deductions to reserves  | 0                              | 0                              |                | 0                                   |
| Appropriations for dividend, dividend tax and general reserve [Abstract]            |                                |                                |                |                                     |
| Dividend appropriation [Abstract]   |                                |                                |                |                                     |
| Interim dividend appropriation [Abstract]   |                                |                                |                |                                     |
| Interim equity dividend appropriation   | 0                              | 0                              |                |                                     |
| Interim preferred dividend appropriation  | 0                              | 0                              |                |                                     |
| Interim special dividend appropriation  | 0                              | 0                              |                |                                     |
| Total interim dividend appropriation  | 0                              | 0                              |                |                                     |
| Final dividend appropriation [Abstract]   |                                |                                |                |                                     |
| Final equity dividend appropriation   | 0                              | 0                              |                |                                     |
| Final preferred dividend appropriation  | 0                              | 0                              |                |                                     |
| Final special dividend appropriation  | 0                              | 0                              |                |                                     |
| Total final dividend appropriation  | 0                              | 0                              |                |                                     |
| Total dividend appropriation  | 0                              | 0                              |                |                                     |
| Dividend tax appropriation [Abstract]   |                                |                                |                |                                     |
| Equity dividend tax appropriation   | 0                              | 0                              |                |                                     |
| Preferred dividend tax appropriation  | 0                              | 0                              |                |                                     |
| Total dividend tax appropriation  | 0                              | 0                              |                |                                     |
| Other appropriations  | 34,811                         | 60,847.99                      |                | 0                                   |
| Transfer to general reserve   | 0                              | 0                              |                | 0                                   |
| Total appropriations for dividend, dividend tax and general reserve                 | 34,811                         | 60,847.99                      |                | 0                                   |
| Appropriation towards bonus shares  | 0                              | 0                              |                | 0                                   |
| Total changes in reserves   | 30,91,322.89                   | 52,14,565.43                   |                | 0                                   |
| Reserves at end of period   | 4,87,98,673.66                 | 4,57,07,350.77                 | 4,04,92,785.34 | 31,68,000                           |
| Venturer's share of post-acquisition reserves of jointly controlled enterprise      | 0                              | 0                              |                | 0                                   |

## Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Components of reserves [Axis]   | Securities premium account [Member] |            | Surplus [Member]               |                                |
|---|-------------------------------------|------------|--------------------------------|--------------------------------|
|   | 01/04/2022<br>to<br>31/03/2023      | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Statement of changes in reserves [Abstract]   |                                     |            |                                |                                |
| Statement of changes in reserves [LineItems]  |                                     |            |                                |                                |
| Changes in reserves [Abstract]  |                                     |            |                                |                                |
| Additions to reserves [Abstract]  |                                     |            |                                |                                |
| Profit (loss) for period  | 0                                   |            | 31,26,133.89                   | 52,75,413.42                   |
| Other additions to reserves   | 0                                   |            | 0                              | 0                              |
| Total additions to reserves   | 0                                   |            | 31,26,133.89                   | 52,75,413.42                   |
| Deductions to reserves [Abstract]   |                                     |            |                                |                                |
| Securities premium adjusted bonus shares  | 0                                   |            |                                |                                |
| Securities premium adjusted writing off preliminary expenses                        | 0                                   |            |                                |                                |
| Securities premium adjusted writing off discount expenses issue shares debentures   | 0                                   |            |                                |                                |
| Securities premium adjusted premium payable redemption preference shares debentures | 0                                   |            |                                |                                |
| Securities premium adjusted purchase own shares other securities under section 68   | 0                                   |            |                                |                                |
| Other utilisation of securities premium if permitted                                | 0                                   |            | 0                              | 0                              |
| Other deductions to reserves  | 0                                   |            | 0                              | 0                              |
| Total deductions to reserves  | 0                                   |            | 0                              | 0                              |
| Appropriations for dividend, dividend tax and general reserve [Abstract]            |                                     |            |                                |                                |
| Dividend appropriation [Abstract]   |                                     |            |                                |                                |
| Interim dividend appropriation [Abstract]   |                                     |            |                                |                                |
| Interim equity dividend appropriation   |                                     |            | 0                              | 0                              |
| Interim preferred dividend appropriation  |                                     |            | 0                              | 0                              |
| Interim special dividend appropriation  |                                     |            | 0                              | 0                              |
| Total interim dividend appropriation  |                                     |            | 0                              | 0                              |
| Final dividend appropriation [Abstract]   |                                     |            |                                |                                |
| Final equity dividend appropriation   |                                     |            | 0                              | 0                              |
| Final preferred dividend appropriation  |                                     |            | 0                              | 0                              |
| Final special dividend appropriation  |                                     |            | 0                              | 0                              |
| Total final dividend appropriation  |                                     |            | 0                              | 0                              |
| Total dividend appropriation  |                                     |            | 0                              | 0                              |
| Dividend tax appropriation [Abstract]   |                                     |            |                                |                                |
| Equity dividend tax appropriation   |                                     |            | 0                              | 0                              |
| Preferred dividend tax appropriation  |                                     |            | 0                              | 0                              |
| Total dividend tax appropriation  |                                     |            | 0                              | 0                              |
| Other appropriations  | 0                                   |            | 34,811                         | 60,847.99                      |
| Transfer to general reserve   | 0                                   |            | 0                              | 0                              |
| Total appropriations for dividend, dividend tax and general reserve                 | 0                                   |            | 34,811                         | 60,847.99                      |
| Appropriation towards bonus shares  | 0                                   |            | 0                              | 0                              |
| Total changes in reserves   | 0                                   |            | 30,91,322.89                   | 52,14,565.43                   |
| Reserves at end of period   | 31,68,000                           | 31,68,000  | 4,56,30,673.66                 | 4,25,39,350.77                 |
| Venturer's share of post-acquisition reserves of jointly controlled enterprise      | 0                                   |            | 0                              | 0                              |

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

..(3)

Unless otherwise specified, all monetary values are in INR

| Components of reserves [Axis]                | Surplus [Member] |
|--|------------------|
|  | 31/03/2022       |
| Statement of changes in reserves [Abstract]  |                  |
| Statement of changes in reserves [LineItems] |                  |
| Reserves at end of period                    | 3,73,24,785.34   |

Unless otherwise specified, all monetary values are in INR

|  | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on reserves explanatory [TextBlock]            |                                |                                |
| Aggregate amount set aside or proposed to be set aside, to reserve | 0                              | 0                              |
| Aggregate amounts withdrawn from such reserves set aside           | 0                              | 0                              |
| Share reserves joint ventures                                      | 0                              | 0                              |

**[200300] Notes - Borrowings**

**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Long-term [Member]            |  |  | Short-term [Member]                  |
|--|-------------------------------|--|--|--------------------------------------|
|  | Borrowings [Member]           | Loans and advances from related parties [Member] | Loans and advances from directors [Member] | Borrowings [Member]                  |
| Subclassification of borrowings [Axis]     | Unsecured borrowings [Member] | Unsecured borrowings [Member]                    | Unsecured borrowings [Member]              | Secured borrowings [Member]          |
|  | 31/03/2024                    | 31/03/2024                                       | 31/03/2024                                 | 01/04/2023<br>to<br>31/03/2024       |
| Borrowings notes [Abstract]                |                               |  |  |                                      |
| Details of borrowings [Abstract]           |                               |  |  |                                      |
| Details of borrowings [LineItems]          |                               |  |  |                                      |
| Borrowings                                 | 16,99,999                     | 16,99,999  | 16,99,999                                  | 7,95,18,452.22                       |
| Nature of security [Abstract]              |                               |  |  |                                      |
| Nature of security                         |                               |  |  | Textual information (16) [See below] |

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Short-term [Member]                  |                               |                 | Term loans [Member]                  |
|--|--------------------------------------|-------------------------------|-----------------|--------------------------------------|
| Classification of borrowings [Axis]        | Borrowings [Member]                  |                               |                 | Secured borrowings [Member]          |
| Subclassification of borrowings [Axis]     | Secured borrowings [Member]          | Unsecured borrowings [Member] |                 | Secured borrowings [Member]          |
|  | 01/04/2022<br>to<br>31/03/2023       | 31/03/2024                    | 31/03/2023      | 01/04/2023<br>to<br>31/03/2024       |
| Borrowings notes [Abstract]                |                                      |                               |                 |                                      |
| Details of borrowings [Abstract]           |                                      |                               |                 |                                      |
| Details of borrowings [LineItems]          |                                      |                               |                 |                                      |
| Borrowings                                 | 9,62,10,793.37                       | 14,00,66,998.15               | 18,77,77,249.63 | 7,81,99,725.66                       |
| Nature of security [Abstract]              |                                      |                               |                 |                                      |
| Nature of security                         | Textual information (17) [See below] |                               |                 | Textual information (18) [See below] |

## Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Short-term [Member]                  |                                      |                                      |                                      |
|--|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| Classification of borrowings [Axis]        | Term loans [Member]                  | Term loans from banks [Member]       |                                      | Rupee term loans from banks [Member] |
| Subclassification of borrowings [Axis]     | Secured borrowings [Member]          | Secured borrowings [Member]          |                                      | Secured borrowings [Member]          |
|  | 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             |
| Borrowings notes [Abstract]                |                                      |                                      |                                      |                                      |
| Details of borrowings [Abstract]           |                                      |                                      |                                      |                                      |
| Details of borrowings [LineItems]          |                                      |                                      |                                      |                                      |
| Borrowings                                 | 9,51,70,791.14                       | 4,00,64,675.05                       | 4,52,49,281.14                       | 4,00,64,675.05                       |
| Nature of security [Abstract]              |                                      |                                      |                                      |                                      |
| Nature of security                         | Textual information (19) [See below] | Textual information (20) [See below] | Textual information (21) [See below] | Textual information (22) [See below] |

## Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Short-term [Member]                  |                                      |                                      |                                       |
|--|--------------------------------------|--------------------------------------|--------------------------------------|---------------------------------------|
| Classification of borrowings [Axis]        | Rupee term loans from banks [Member] | Term loans from others [Member]      |                                      | Rupee term loans from others [Member] |
| Subclassification of borrowings [Axis]     | Secured borrowings [Member]          | Secured borrowings [Member]          |                                      | Secured borrowings [Member]           |
|  | 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              |
| Borrowings notes [Abstract]                |                                      |                                      |                                      |                                       |
| Details of borrowings [Abstract]           |                                      |                                      |                                      |                                       |
| Details of borrowings [LineItems]          |                                      |                                      |                                      |                                       |
| Borrowings                                 | 4,52,49,281.14                       | 3,81,35,050.61                       | 4,99,21,510                          | 3,81,35,050.61                        |
| Nature of security [Abstract]              |                                      |                                      |                                      |                                       |
| Nature of security                         | Textual information (23) [See below] | Textual information (24) [See below] | Textual information (25) [See below] | Textual information (26) [See below]  |

## Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Short-term [Member]                   |   |                                      |                                    |
|--|---------------------------------------|---|--------------------------------------|------------------------------------|
| Classification of borrowings [Axis]        | Rupee term loans from others [Member] | Working capital loans from banks [Member] |                                      | Loans repayable on demand [Member] |
| Subclassification of borrowings [Axis]     | Secured borrowings [Member]           | Secured borrowings [Member]               |                                      | Unsecured borrowings [Member]      |
|  | 01/04/2022 to 31/03/2023              | 01/04/2023 to 31/03/2024                  | 01/04/2022 to 31/03/2023             | 31/03/2024                         |
| Borrowings notes [Abstract]                |                                       |   |                                      |                                    |
| Details of borrowings [Abstract]           |                                       |   |                                      |                                    |
| Details of borrowings [LineItems]          |                                       |   |                                      |                                    |
| Borrowings                                 | 4,99,21,510                           | 13,18,726.56                              | 10,40,002.23                         | 14,00,66,998.15                    |
| Nature of security [Abstract]              |                                       |   |                                      |                                    |
| Nature of security                         | Textual information (27) [See below]  | Textual information (28) [See below]      | Textual information (29) [See below] |                                    |

## Classification of borrowings [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Short-term [Member]                |   |  |                 |
|--|------------------------------------|---|--|-----------------|
| Classification of borrowings [Axis]        | Loans repayable on demand [Member] | Loans repayable on demand from banks [Member] | Loans repayable on demand from others [Member] |                 |
| Subclassification of borrowings [Axis]     | Unsecured borrowings [Member]      | Unsecured borrowings [Member]                 | Unsecured borrowings [Member]                  |                 |
|  | 31/03/2023                         | 31/03/2023                                    | 31/03/2024                                     | 31/03/2023      |
| Borrowings notes [Abstract]                |                                    |   |  |                 |
| Details of borrowings [Abstract]           |                                    |   |  |                 |
| Details of borrowings [LineItems]          |                                    |   |  |                 |
| Borrowings                                 | 18,48,71,555.77                    | 25,41,905.13                                  | 14,00,66,998.15                                | 18,23,29,650.64 |

## Classification of borrowings [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Short-term [Member]               |                                       |                                   |
|--|-----------------------------------|---------------------------------------|-----------------------------------|
| Classification of borrowings [Axis]        | Other loans and advances [Member] | Loans taken for fixed assets [Member] | Loans taken for vehicles [Member] |
| Subclassification of borrowings [Axis]     | Unsecured borrowings [Member]     | Unsecured borrowings [Member]         | Unsecured borrowings [Member]     |
|  | 31/03/2023                        | 31/03/2023                            | 31/03/2023                        |
| Borrowings notes [Abstract]                |                                   |                                       |                                   |
| Details of borrowings [Abstract]           |                                   |                                       |                                   |
| Details of borrowings [LineItems]          |                                   |                                       |                                   |
| Borrowings                                 | 29,05,693.86                      | 29,05,693.86                          | 29,05,693.86                      |

Unless otherwise specified, all monetary values are in INR

|   | 31/03/2024 | 31/03/2023 |
|---|------------|------------|
| Disclosure of notes on borrowings explanatory [TextBlock] |            |            |
| Share long-term borrowings joint ventures                 | 0          | 0          |
| Share short-term borrowings joint ventures                | 0          | 0          |

## Textual information (16)

## Nature of security

The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00., The overdraft limit from the above bank is secured against FDR of the principal value of Rs. 75.00 lakh along with hypothecation of stock, book debts, personal guarantee of the directors /Shareholders and mortgage of the personal property of the Promoters. The OD Limit is for Rs. 75.00 Lakh and a non fund based limit for bank Guarantee of Rs. 300.00 lakh on 25% margin. The charge modified on 30/07/2019, The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00.

## Textual information (17)

### Nature of security

The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00., The overdraft limit from the above bank is secured against FDR of the principal value of Rs. 75.00 lakh along with hypothecation of stock, book debts, personal guarantee of the directors /Shareholders and mortgage of the personal property of the Promoters. The OD Limit is for Rs. 75.00 Lakh and a non fund based limit for bank Guarantee of Rs. 300.00 lakh on 25% margin. The charge modified on 30/07/2019, The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00.

## Textual information (18)

### Nature of security

The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00., The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00.

## Textual information (19)

### Nature of security

The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00., The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00.

## Textual information (20)

### Nature of security

The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00.

## Textual information (21)

### **Nature of security**

The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00.

## Textual information (22)

### **Nature of security**

The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00.

## Textual information (23)

### **Nature of security**

The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00.

## Textual information (24)

### **Nature of security**

The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00.

## Textual information (25)

### **Nature of security**

The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00.

## Textual information (26)

### **Nature of security**

The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00.

## Textual information (27)

### **Nature of security**

The short term financing facility on revolving basis from Centrum Financial Services Ltd. formerly known as L & T Fiancé Limited upto Rs. 3 Crore was secured on 05-06-2017 with the Fixed Deposit of Rs. 60.00 Lakh i.e. 20% of the limit amount along with the personal guarantee of the Director, Mr. Vishal Sopory last renewed on 08-12-2020. The facility has been transferred/ Assigned to Unity Small Finance Bank Ltd. under the BTA dated 26-10-21 signed between Unity Small Finance Bank and Centrum Financial Services Limited and accordingly between the company and Centrum Financial Services Ltd. The outstanding liability against that charge at the end of the year is Rs.28785656.00.

## Textual information (28)

### **Nature of security**

The overdraft limit from the above bank is secured against FDR of the principal value of Rs. 75.00 lakh along with hypothecation of stock, book debts, personal guarantee of the directors /Shareholders and mortgage of the personal property of the Promoters. The OD Limit is for Rs. 75.00 Lakh and a non fund based limit for bank Guarantee of Rs. 300.00 lakh on 25% margin. The charge modified on 30/07/2019

## Textual information (29)

### **Nature of security**

The overdraft limit from the above bank is secured against FDR of the principal value of Rs. 75.00 lakh along with hypothecation of stock, book debts, personal guarantee of the directors /Shareholders and mortgage of the personal property of the Promoters. The OD Limit is for Rs. 75.00 Lakh and a non fund based limit for bank Guarantee of Rs. 300.00 lakh on 25% margin. The charge modified on 30/07/2019

**[201000] Notes - Tangible assets**

**Disclosure of tangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in 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<br>to<br>31/03/2024         | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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        | 35,12,384                              | 4,23,980                       |            | 35,12,384                      | 4,23,980                       |                |
| Acquisitions through business combinations tangible assets                | 0                                      | 0                              |            | 0                              | 0                              |                |
| Depreciation tangible assets  | -16,94,930                             | -16,95,771                     |            |                                |                                |                |
| 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   | 10,37,739                              | 4,84,148                       |            | 59,96,000                      | 14,57,472                      |                |
| Total disposals tangible assets   | 10,37,739                              | 4,84,148                       |            | 59,96,000                      | 14,57,472                      |                |
| 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  | 7,79,715                               | -17,55,939                     |            | -24,83,616                     | -10,33,492                     |                |
| Tangible assets at end of period  | 38,55,372                              | 30,75,657                      | 48,31,596  | 2,05,45,962.63                 | 2,30,29,578.63                 | 2,40,63,070.63 |

**Disclosure of tangible assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Company total tangible assets [Member]           |                                |                |                                |                                |            |
|---|--|--------------------------------|----------------|--------------------------------|--------------------------------|------------|
|   | Owned and leased assets [Member]                 |                                |                | Owned assets [Member]          |                                |            |
|   | Accumulated depreciation and impairment [Member] |                                |                | Carrying amount [Member]       |                                |            |
| Sub classes of tangible assets [Axis]                                     | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022     | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |  |                                |                |                                |                                |            |
| 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        |  |                                |                | 35,12,384                      | 4,23,980                       |            |
| Acquisitions through business combinations tangible assets                |  |                                |                | 0                              | 0                              |            |
| Depreciation tangible assets  | 16,94,930  | 16,95,771                      |                | -16,94,930                     | -16,95,771                     |            |
| 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   | 49,58,261  | 9,73,324                       |                | 10,37,739                      | 4,84,148                       |            |
| Total disposals tangible assets   | 49,58,261  | 9,73,324                       |                | 10,37,739                      | 4,84,148                       |            |
| 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  | -32,63,331                                       | 7,22,447                       |                | 7,79,715                       | -17,55,939                     |            |
| Tangible assets at end of period  | 1,66,90,590.63                                   | 1,99,53,921.63                 | 1,92,31,474.63 | 38,55,372                      | 30,75,657                      | 48,31,596  |

**Disclosure of tangible assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis]<br>Carrying amount accumulated depreciation and gross carrying amount [Axis] | Company total tangible assets [Member] |                                |                |  |                                |                |
|---|--|--------------------------------|----------------|--|--------------------------------|----------------|
|   | Owned assets [Member]                  |                                |                |  |                                |                |
|   | Gross carrying amount [Member]         |                                |                | Accumulated depreciation and impairment [Member] |                                |                |
|   | 01/04/2023<br>to<br>31/03/2024         | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022     | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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  | 35,12,384                              | 4,23,980                       |                |  |                                |                |
| Acquisitions through business combinations tangible assets  | 0                                      | 0                              |                |  |                                |                |
| Depreciation tangible assets  |  |                                |                | 16,94,930  | 16,95,771                      |                |
| 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   | 59,96,000                              | 14,57,472                      |                | 49,58,261  | 9,73,324                       |                |
| Total disposals tangible assets   | 59,96,000                              | 14,57,472                      |                | 49,58,261  | 9,73,324                       |                |
| 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  | -24,83,616                             | -10,33,492                     |                | -32,63,331                                       | 7,22,447                       |                |
| Tangible assets at end of period  | 2,05,45,962.63                         | 2,30,29,578.63                 | 2,40,63,070.63 | 1,66,90,590.63                                   | 1,99,53,921.63                 | 1,92,31,474.63 |

**Disclosure of tangible assets [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Furniture and fixtures [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<br>to<br>31/03/2024   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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        | 31,14,194                        | 1,22,630                       |            | 31,14,194                      | 1,22,630                       |              |
| Acquisitions through business combinations tangible assets                | 0                                | 0                              |            | 0                              | 0                              |              |
| Depreciation tangible assets  | -9,06,425                        | -1,91,323                      |            |                                |                                |              |
| 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                                | 4,84,148                       |            | 0                              | 14,57,472                      |              |
| Total disposals tangible assets   | 0                                | 4,84,148                       |            | 0                              | 14,57,472                      |              |
| 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  | 22,07,769                        | -5,52,841                      |            | 31,14,194                      | -13,34,842                     |              |
| Tangible assets at end of period  | 26,08,435                        | 4,00,666                       | 9,53,507   | 49,42,659.75                   | 18,28,465.75                   | 31,63,307.75 |

**Disclosure of tangible assets [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Furniture and fixtures [Member]                  |                          |              |                          |                          |            |
|---|--|--------------------------|--------------|--------------------------|--------------------------|------------|
|   | Owned and leased assets [Member]                 |                          |              | Owned assets [Member]    |                          |            |
|   | Accumulated depreciation and impairment [Member] |                          |              | Carrying amount [Member] |                          |            |
| Sub classes of tangible assets [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 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |  |                          |              |                          |                          |            |
| 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        |  |                          |              | 31,14,194                | 1,22,630                 |            |
| Acquisitions through business combinations tangible assets                |  |                          |              | 0                        | 0                        |            |
| Depreciation tangible assets  | 9,06,425   | 1,91,323                 |              | -9,06,425                | -1,91,323                |            |
| 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  | 9,73,324                 |              | 0                        | 4,84,148                 |            |
| Total disposals tangible assets   | 0  | 9,73,324                 |              | 0                        | 4,84,148                 |            |
| 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  | 9,06,425   | -7,82,001                |              | 22,07,769                | -5,52,841                |            |
| Tangible assets at end of period  | 23,34,224.75                                     | 14,27,799.75             | 22,09,800.75 | 26,08,435                | 4,00,666                 | 9,53,507   |

**Disclosure of tangible assets [Table]**

..(6)

Unless otherwise specified, all monetary values are in 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<br>to<br>31/03/2024  | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022   | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 31,14,194                       | 1,22,630                       |              |  |                                |              |
| Acquisitions through business combinations tangible assets                | 0                               | 0                              |              |  |                                |              |
| Depreciation tangible assets  |                                 |                                |              | 9,06,425   | 1,91,323                       |              |
| 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                               | 14,57,472                      |              | 0  | 9,73,324                       |              |
| Total disposals tangible assets   | 0                               | 14,57,472                      |              | 0  | 9,73,324                       |              |
| 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  | 31,14,194                       | -13,34,842                     |              | 9,06,425   | -7,82,001                      |              |
| Tangible assets at end of period  | 49,42,659.75                    | 18,28,465.75                   | 31,63,307.75 | 23,34,224.75                                     | 14,27,799.75                   | 22,09,800.75 |

**Disclosure of tangible assets [Table]**

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Vehicles [Member]                |                                |            |                                |                                |            |
|---|----------------------------------|--------------------------------|------------|--------------------------------|--------------------------------|------------|
|   | Owned and leased 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<br>to<br>31/03/2024   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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        | 0                                | 0                              |            | 0                              | 0                              |            |
| Acquisitions through business combinations tangible assets                | 0                                | 0                              |            | 0                              | 0                              |            |
| Depreciation tangible assets  | -2,43,970                        | -6,45,983                      |            |                                |                                |            |
| 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   | 10,37,739                        | 0                              |            | 59,96,000                      | 0                              |            |
| Total disposals tangible assets   | 10,37,739                        | 0                              |            | 59,96,000                      | 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  | -12,81,709                       | -6,45,983                      |            | -59,96,000                     | 0                              |            |
| Tangible assets at end of period  | 1,83,171                         | 14,64,880                      | 21,10,863  | 31,80,671                      | 91,76,671                      | 91,76,671  |

**Disclosure of tangible assets [Table]**

..(8)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Vehicles [Member]                                |                                |            |                                |                                |            |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|------------|
|   | Owned and leased assets [Member]                 |                                |            | Owned assets [Member]          |                                |            |
|   | Accumulated depreciation and impairment [Member] |                                |            | Carrying amount [Member]       |                                |            |
| Sub classes of tangible assets [Axis]                                     | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |  |                                |            |                                |                                |            |
| 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        |  |                                |            | 0                              | 0                              |            |
| Acquisitions through business combinations tangible assets                |  |                                |            | 0                              | 0                              |            |
| Depreciation tangible assets  | 2,43,970   | 6,45,983                       |            | -2,43,970                      | -6,45,983                      |            |
| 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   | 49,58,261  | 0                              |            | 10,37,739                      | 0                              |            |
| Total disposals tangible assets   | 49,58,261  | 0                              |            | 10,37,739                      | 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  | -47,14,291                                       | 6,45,983                       |            | -12,81,709                     | -6,45,983                      |            |
| Tangible assets at end of period  | 29,97,500  | 77,11,791                      | 70,65,808  | 1,83,171                       | 14,64,880                      | 21,10,863  |

**Disclosure of tangible assets [Table]**

..(9)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis]<br>Carrying amount accumulated depreciation and gross carrying amount [Axis] | Vehicles [Member]              |                                |            |  |                                |            |
|---|--------------------------------|--------------------------------|------------|--|--------------------------------|------------|
|   | Owned assets [Member]          |                                |            |  |                                |            |
|   | Gross carrying amount [Member] |                                |            | Accumulated depreciation and impairment [Member] |                                |            |
|   | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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  | 0                              | 0                              |            |  |                                |            |
| Acquisitions through business combinations tangible assets  | 0                              | 0                              |            |  |                                |            |
| Depreciation tangible assets  |                                |                                |            | 2,43,970   | 6,45,983                       |            |
| 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   | 59,96,000                      | 0                              |            | 49,58,261  | 0                              |            |
| Total disposals tangible assets   | 59,96,000                      | 0                              |            | 49,58,261  | 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  | -59,96,000                     | 0                              |            | -47,14,291                                       | 6,45,983                       |            |
| Tangible assets at end of period  | 31,80,671                      | 91,76,671                      | 91,76,671  | 29,97,500  | 77,11,791                      | 70,65,808  |

**Disclosure of tangible assets [Table]**

..(10)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Motor vehicles [Member]          |                                |            |                                |                                |            |
|---|----------------------------------|--------------------------------|------------|--------------------------------|--------------------------------|------------|
|   | Owned and leased 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<br>to<br>31/03/2024   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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        | 0                                | 0                              |            | 0                              | 0                              |            |
| Acquisitions through business combinations tangible assets                | 0                                | 0                              |            | 0                              | 0                              |            |
| Depreciation tangible assets  | -2,43,970                        | -6,45,983                      |            |                                |                                |            |
| 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   | 10,37,739                        | 0                              |            | 59,96,000                      | 0                              |            |
| Total disposals tangible assets   | 10,37,739                        | 0                              |            | 59,96,000                      | 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  | -12,81,709                       | -6,45,983                      |            | -59,96,000                     | 0                              |            |
| Tangible assets at end of period  | 1,83,171                         | 14,64,880                      | 21,10,863  | 31,80,671                      | 91,76,671                      | 91,76,671  |

**Disclosure of tangible assets [Table]**

..(11)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Motor vehicles [Member]                          |                                |            |                                |                                |            |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|------------|
|   | Owned and leased assets [Member]                 |                                |            | Owned assets [Member]          |                                |            |
|   | Accumulated depreciation and impairment [Member] |                                |            | Carrying amount [Member]       |                                |            |
| Sub classes of tangible assets [Axis]                                     | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |  |                                |            |                                |                                |            |
| 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        |  |                                |            | 0                              | 0                              |            |
| Acquisitions through business combinations tangible assets                |  |                                |            | 0                              | 0                              |            |
| Depreciation tangible assets  | 2,43,970   | 6,45,983                       |            | -2,43,970                      | -6,45,983                      |            |
| 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   | 49,58,261  | 0                              |            | 10,37,739                      | 0                              |            |
| Total disposals tangible assets   | 49,58,261  | 0                              |            | 10,37,739                      | 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  | -47,14,291                                       | 6,45,983                       |            | -12,81,709                     | -6,45,983                      |            |
| Tangible assets at end of period  | 29,97,500  | 77,11,791                      | 70,65,808  | 1,83,171                       | 14,64,880                      | 21,10,863  |

**Disclosure of tangible assets [Table]**

..(12)

Unless otherwise specified, all monetary values are in 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        | 0                              | 0                        |            |  |                          |            |
| Acquisitions through business combinations tangible assets                | 0                              | 0                        |            |  |                          |            |
| Depreciation tangible assets  |                                |                          |            | 2,43,970   | 6,45,983                 |            |
| 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   | 59,96,000                      | 0                        |            | 49,58,261  | 0                        |            |
| Total disposals tangible assets   | 59,96,000                      | 0                        |            | 49,58,261  | 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  | -59,96,000                     | 0                        |            | -47,14,291                                       | 6,45,983                 |            |
| Tangible assets at end of period  | 31,80,671                      | 91,76,671                | 91,76,671  | 29,97,500  | 77,11,791                | 70,65,808  |

**Disclosure of tangible assets [Table]**

..(13)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Office equipment [Member]        |                                |            |                                |                                |              |
|---|----------------------------------|--------------------------------|------------|--------------------------------|--------------------------------|--------------|
|   | Owned and leased 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<br>to<br>31/03/2024   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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        | 0                                | 51,375                         |            | 0                              | 51,375                         |              |
| Acquisitions through business combinations tangible assets                | 0                                | 0                              |            | 0                              | 0                              |              |
| Depreciation tangible assets  | -87,583                          | -82,553                        |            |                                |                                |              |
| 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  | -87,583                          | -31,178                        |            | 0                              | 51,375                         |              |
| Tangible assets at end of period  | 2,36,883                         | 3,24,466                       | 3,55,644   | 13,71,581.63                   | 13,71,581.63                   | 13,20,206.63 |

**Disclosure of tangible assets [Table]**

..(14)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Office equipment [Member]                        |                                |             |                                |                                |            |
|---|--|--------------------------------|-------------|--------------------------------|--------------------------------|------------|
|   | Owned and leased assets [Member]                 |                                |             | Owned assets [Member]          |                                |            |
|   | Accumulated depreciation and impairment [Member] |                                |             | Carrying amount [Member]       |                                |            |
| Sub classes of tangible assets [Axis]                                     | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022  | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |  |                                |             |                                |                                |            |
| 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        |  |                                |             | 0                              | 51,375                         |            |
| Acquisitions through business combinations tangible assets                |  |                                |             | 0                              | 0                              |            |
| Depreciation tangible assets  | 87,583   | 82,553                         |             | -87,583                        | -82,553                        |            |
| 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  | 87,583   | 82,553                         |             | -87,583                        | -31,178                        |            |
| Tangible assets at end of period  | 11,34,698.63                                     | 10,47,115.63                   | 9,64,562.63 | 2,36,883                       | 3,24,466                       | 3,55,644   |

**Disclosure of tangible assets [Table]**

..(15)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Office equipment [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        | 0                              | 51,375                   |              |  |                          |             |
| Acquisitions through business combinations tangible assets                | 0                              | 0                        |              |  |                          |             |
| Depreciation tangible assets  |                                |                          |              | 87,583   | 82,553                   |             |
| 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  | 0                              | 51,375                   |              | 87,583   | 82,553                   |             |
| Tangible assets at end of period  | 13,71,581.63                   | 13,71,581.63             | 13,20,206.63 | 11,34,698.63                                     | 10,47,115.63             | 9,64,562.63 |

**Disclosure of tangible assets [Table]**

..(16)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Computer equipments [Member]     |                                |            |                                |                                |              |
|---|----------------------------------|--------------------------------|------------|--------------------------------|--------------------------------|--------------|
|   | Owned and leased 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<br>to<br>31/03/2024   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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        | 2,01,581                         | 1,06,780                       |            | 2,01,581                       | 1,06,780                       |              |
| Acquisitions through business combinations tangible assets                | 0                                | 0                              |            | 0                              | 0                              |              |
| Depreciation tangible assets  | -2,58,612                        | -6,32,599                      |            |                                |                                |              |
| 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  | -57,031                          | -5,25,819                      |            | 2,01,581                       | 1,06,780                       |              |
| Tangible assets at end of period  | 5,55,448                         | 6,12,479                       | 11,38,298  | 92,21,875.25                   | 90,20,294.25                   | 89,13,514.25 |

**Disclosure of tangible assets [Table]**

..(17)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Computer equipments [Member]                     |                                |              |                                |                                |            |
|---|--|--------------------------------|--------------|--------------------------------|--------------------------------|------------|
|   | Owned and leased assets [Member]                 |                                |              | Owned assets [Member]          |                                |            |
|   | Accumulated depreciation and impairment [Member] |                                |              | Carrying amount [Member]       |                                |            |
| Sub classes of tangible assets [Axis]                                     | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022   | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |  |                                |              |                                |                                |            |
| 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        |  |                                |              | 2,01,581                       | 1,06,780                       |            |
| Acquisitions through business combinations tangible assets                |  |                                |              | 0                              | 0                              |            |
| Depreciation tangible assets  | 2,58,612   | 6,32,599                       |              | -2,58,612                      | -6,32,599                      |            |
| 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  | 2,58,612   | 6,32,599                       |              | -57,031                        | -5,25,819                      |            |
| Tangible assets at end of period  | 86,66,427.25                                     | 84,07,815.25                   | 77,75,216.25 | 5,55,448                       | 6,12,479                       | 11,38,298  |

**Disclosure of tangible assets [Table]**

..(18)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Computer equipments [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<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022   | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 2,01,581                       | 1,06,780                       |              |  |                                |              |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              |              |  |                                |              |
| Depreciation tangible assets  |                                |                                |              | 2,58,612   | 6,32,599                       |              |
| 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  | 2,01,581                       | 1,06,780                       |              | 2,58,612   | 6,32,599                       |              |
| Tangible assets at end of period  | 92,21,875.25                   | 90,20,294.25                   | 89,13,514.25 | 86,66,427.25                                     | 84,07,815.25                   | 77,75,216.25 |

**Disclosure of tangible assets [Table]**

..(19)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Other 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<br>to<br>31/03/2024   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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        | 1,96,609                         | 1,43,195                       |            | 1,96,609                       | 1,43,195                       |            |
| Acquisitions through business combinations tangible assets                | 0                                | 0                              |            | 0                              | 0                              |            |
| Depreciation tangible assets  | -1,98,340                        | -1,43,313                      |            |                                |                                |            |
| 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  | -1,731                           | -118                           |            | 1,96,609                       | 1,43,195                       |            |
| Tangible assets at end of period  | 2,71,435                         | 2,73,166                       | 2,73,284   | 18,29,175                      | 16,32,566                      | 14,89,371  |

**Disclosure of tangible assets [Table]**

..(20)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Other tangible assets [Member]                   |                          |            |                          |                          |            |
|---|--|--------------------------|------------|--------------------------|--------------------------|------------|
|   | Owned and leased assets [Member]                 |                          |            | Owned assets [Member]    |                          |            |
|   | Accumulated depreciation and impairment [Member] |                          |            | Carrying amount [Member] |                          |            |
| Sub classes of tangible assets [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 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |  |                          |            |                          |                          |            |
| 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        |  |                          |            | 1,96,609                 | 1,43,195                 |            |
| Acquisitions through business combinations tangible assets                |  |                          |            | 0                        | 0                        |            |
| Depreciation tangible assets  | 1,98,340   | 1,43,313                 |            | -1,98,340                | -1,43,313                |            |
| 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  | 1,98,340   | 1,43,313                 |            | -1,731                   | -118                     |            |
| Tangible assets at end of period  | 15,57,740  | 13,59,400                | 12,16,087  | 2,71,435                 | 2,73,166                 | 2,73,284   |

**Disclosure of tangible assets [Table]**

..(21)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Other tangible assets [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<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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        | 1,96,609                       | 1,43,195                       |            |  |                                |            |
| Acquisitions through business combinations tangible assets                | 0                              | 0                              |            |  |                                |            |
| Depreciation tangible assets  |                                |                                |            | 1,98,340   | 1,43,313                       |            |
| 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  | 1,96,609                       | 1,43,195                       |            | 1,98,340   | 1,43,313                       |            |
| Tangible assets at end of period  | 18,29,175                      | 16,32,566                      | 14,89,371  | 15,57,740  | 13,59,400                      | 12,16,087  |

**Disclosure of tangible assets [Table]**

..(22)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Other tangible assets, others [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<br>to<br>31/03/2024         | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract]                                  |  |                                |            |                                |                                |            |
| Disclosure of tangible assets [LineItems]                                 |  |                                |            |                                |                                |            |
| Nature of other tangible assets   | Mobile Phones                          | Mobile Phones                  |            | Mobile Phones                  | Mobile Phones                  |            |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |            |                                |                                |            |
| Changes in tangible assets [Abstract]                                     |  |                                |            |                                |                                |            |
| Additions other than through business combinations tangible assets        | 1,96,609                               | 1,43,195                       |            | 1,96,609                       | 1,43,195                       |            |
| Acquisitions through business combinations tangible assets                | 0                                      | 0                              |            | 0                              | 0                              |            |
| Depreciation tangible assets  | -1,98,340                              | -1,43,313                      |            |                                |                                |            |
| 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  | -1,731                                 | -118                           |            | 1,96,609                       | 1,43,195                       |            |
| Tangible assets at end of period  | 2,71,435                               | 2,73,166                       | 2,73,284   | 18,29,175                      | 16,32,566                      | 14,89,371  |

**Disclosure of tangible assets [Table]**

..(23)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Other tangible assets, others [Member]           |                          |            |                          |                          |            |
|---|--|--------------------------|------------|--------------------------|--------------------------|------------|
|   | Owned and leased assets [Member]                 |                          |            | Owned assets [Member]    |                          |            |
|   | Accumulated depreciation and impairment [Member] |                          |            | Carrying amount [Member] |                          |            |
| Sub classes of tangible assets [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 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |  |                          |            |                          |                          |            |
| Disclosure of tangible assets [Abstract]                                  |  |                          |            |                          |                          |            |
| Disclosure of tangible assets [LineItems]                                 |  |                          |            |                          |                          |            |
| Nature of other tangible assets   | Mobile Phones                                    | Mobile Phones            |            | Mobile Phones            | Mobile Phones            |            |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                          |            |                          |                          |            |
| Changes in tangible assets [Abstract]                                     |  |                          |            |                          |                          |            |
| Additions other than through business combinations tangible assets        |  |                          |            | 1,96,609                 | 1,43,195                 |            |
| Acquisitions through business combinations tangible assets                |  |                          |            | 0                        | 0                        |            |
| Depreciation tangible assets  | 1,98,340   | 1,43,313                 |            | -1,98,340                | -1,43,313                |            |
| 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  | 1,98,340   | 1,43,313                 |            | -1,731                   | -118                     |            |
| Tangible assets at end of period  | 15,57,740  | 13,59,400                | 12,16,087  | 2,71,435                 | 2,73,166                 | 2,73,284   |

**Disclosure of tangible assets [Table]**

..(24)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]   | Other tangible assets, others [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<br>to<br>31/03/2024         | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract]                                  |  |                                |            |  |                                |            |
| Disclosure of tangible assets [LineItems]                                 |  |                                |            |  |                                |            |
| Nature of other tangible assets   | Mobile Phones                          | Mobile Phones                  |            | Mobile Phones                                    | Mobile Phones                  |            |
| Reconciliation of changes in tangible assets [Abstract]                   |  |                                |            |  |                                |            |
| Changes in tangible assets [Abstract]                                     |  |                                |            |  |                                |            |
| Additions other than through business combinations tangible assets        | 1,96,609                               | 1,43,195                       |            |  |                                |            |
| Acquisitions through business combinations tangible assets                | 0                                      | 0                              |            |  |                                |            |
| Depreciation tangible assets  |  |                                |            | 1,98,340   | 1,43,313                       |            |
| 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  | 1,96,609                               | 1,43,195                       |            | 1,98,340   | 1,43,313                       |            |
| Tangible assets at end of period  | 18,29,175                              | 16,32,566                      | 14,89,371  | 15,57,740  | 13,59,400                      | 12,16,087  |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Company total tangible assets [Member] |                                      |                                      |                                      | Furniture and fixtures [Member]                     |   |
|--|--|--------------------------------------|--------------------------------------|--------------------------------------|---|---|
|  | Owned and leased assets [Member]       |                                      | Owned assets [Member]                |                                      | Owned and leased 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                              | Textual information (30) [See below]   | Textual information (31) [See below] | Textual information (32) [See below] | Textual information (33) [See below] | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 |
| Useful lives or depreciation rates tangible assets               | 10, 8, 5, 3, 15                        | 10, 8, 5, 3, 15                      | 10, 8, 5, 3, 15                      | 10, 8, 5, 3, 15                      | 10  | 10  |

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

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Furniture and fixtures [Member]                     |   | Vehicles [Member]                                   |   | Motor vehicles [Member]                             |   |
|--|---|---|---|---|---|---|
|  | Owned assets [Member]                               |   | Owned assets [Member]                               |   | Owned and leased 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                              | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 |
| Useful lives or depreciation rates tangible assets               | 10  | 10  | 8   | 8   | 8   | 8   |

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

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Motor vehicles [Member]                             |   | Office equipment [Member]                           |   |   |   |
|--|---|---|---|---|---|---|
|  | Owned assets [Member]                               |   | Owned and leased 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                              | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 |
| Useful lives or depreciation rates tangible assets               | 8   | 8   | 5   | 5   | 5   | 5   |

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

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Computer equipments [Member]                        |   |   |   | Other tangible assets [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                              | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 |
| Useful lives or depreciation rates tangible assets               | 3   | 3   | 3   | 3   | 15  | 15  |

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

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Other tangible assets, others [Member]              |   |   |   |
|--|---|---|---|---|
|  | Owned and leased 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                            |
| Disclosure of additional information tangible assets [Abstract]  |   |   |   |   |
| Disclosure of additional information tangible assets [LineItems] |   |   |   |   |
| Depreciation method tangible assets                              | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 |
| Useful lives or depreciation rates tangible assets               | 15  | 15  | 15  | 15  |

**Textual information (30)**

**Depreciation method tangible assets**

WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013

**Textual information (31)**

**Depreciation method tangible assets**

WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013

**Textual information (32)**

**Depreciation method tangible assets**

WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013

## Textual information (33)

### **Depreciation method tangible assets**

WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013

## [201100] Notes - Intangible assets

### Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Company total intangible assets [Member]  |                                |            |                                |                                |            |
|--|---|--------------------------------|------------|--------------------------------|--------------------------------|------------|
|  | Internally generated and other than internally generated intangible assets [Member] |                                |            |                                |                                |            |
| Sub classes of intangible assets [Axis]                                    | Carrying amount [Member]  |                                |            | Gross carrying amount [Member] |                                |            |
|  | 01/04/2023<br>to<br>31/03/2024  | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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                                     | 0   | 0                              |            | 0                              | 0                              |            |
| Additions other than through business combinations intangible assets       | 0   | 5,47,076                       |            | 0                              | 5,47,076                       |            |
| Acquisitions through business combinations intangible assets               | 0   | 0                              |            | 0                              | 0                              |            |
| Total additions to intangible assets                                       | 0   | 5,47,076                       |            | 0                              | 5,47,076                       |            |
| Amortization intangible assets   | -8,47,041   | -9,59,936                      |            |                                |                                |            |
| 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   | -8,47,041   | -4,12,860                      |            | 0                              | 5,47,076                       |            |
| Intangible assets at end of period   | 18,62,441   | 27,09,482                      | 31,22,342  | 88,63,524                      | 88,63,524                      | 83,16,448  |

**Disclosure of intangible assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Company total intangible assets [Member]  |                                |            |   |                                |            |
|--|---|--------------------------------|------------|---|--------------------------------|------------|
|  | Internally generated and other than internally generated intangible assets [Member] |                                |            | Internally generated intangible assets [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<br>to<br>31/03/2024  | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024                  | 01/04/2022<br>to<br>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   |   |                                |            | 0   | 0                              |            |
| Additions other than through business combinations intangible assets                     |   |                                |            | 0   | 0                              |            |
| Acquisitions through business combinations intangible assets                             |   |                                |            | 0   | 0                              |            |
| Total additions to intangible assets   |   |                                |            | 0   | 0                              |            |
| Amortization intangible assets   | 8,47,041  | 9,59,936                       |            | -5,98,100                                       | -8,07,006                      |            |
| 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   | 8,47,041  | 9,59,936                       |            | -5,98,100                                       | -8,07,006                      |            |
| Intangible assets at end of period   | 70,01,083   | 61,54,042                      | 51,94,106  | 17,12,366                                       | 23,10,466                      | 31,17,472  |

**Disclosure of intangible assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Company total intangible assets [Member]        |                                |            |  |                                |            |
|--|---|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of intangible assets [Axis]  | Internally generated intangible assets [Member] |                                |            |  |                                |            |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member]                  |                                |            | Accumulated amortization and impairment [Member] |                                |            |
|  | 01/04/2023<br>to<br>31/03/2024                  | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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   | 0   | 0                              |            |  |                                |            |
| Additions other than through business combinations intangible assets                     | 0   | 0                              |            |  |                                |            |
| Acquisitions through business combinations intangible assets                             | 0   | 0                              |            |  |                                |            |
| Total additions to intangible assets   | 0   | 0                              |            |  |                                |            |
| Amortization intangible assets   |   |                                |            | 5,98,100   | 8,07,006                       |            |
| 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   | 0   | 0                              |            | 5,98,100   | 8,07,006                       |            |
| Intangible assets at end of period   | 79,86,456                                       | 79,86,456                      | 79,86,456  | 62,74,090  | 56,75,990                      | 48,68,984  |

**Disclosure of intangible assets [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Company total 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<br>to<br>31/03/2024                             | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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   | 0  | 0                              |            | 0                              | 0                              |            |
| Additions other than through business combinations intangible assets                     | 0  | 5,47,076                       |            | 0                              | 5,47,076                       |            |
| Acquisitions through business combinations intangible assets                             | 0  | 0                              |            | 0                              | 0                              |            |
| Total additions to intangible assets   | 0  | 5,47,076                       |            | 0                              | 5,47,076                       |            |
| Amortization intangible assets   | -2,48,941  | -1,52,930                      |            |                                |                                |            |
| 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   | -2,48,941  | 3,94,146                       |            | 0                              | 5,47,076                       |            |
| Intangible assets at end of period   | 1,50,075   | 3,99,016                       | 4,870      | 8,77,068                       | 8,77,068                       | 3,29,992   |

**Disclosure of intangible assets [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Company total intangible assets [Member]                   |                                |            | Computer software [Member]  |                                |            |
|--|--|--------------------------------|------------|---|--------------------------------|------------|
|  | Intangible assets other than internally generated [Member] |                                |            | Internally generated and other than internally generated intangible assets [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<br>to<br>31/03/2024                             | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024  | 01/04/2022<br>to<br>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   |  |                                |            | 0   | 0                              |            |
| Additions other than through business combinations intangible assets                     |  |                                |            | 0   | 5,47,076                       |            |
| Acquisitions through business combinations intangible assets                             |  |                                |            | 0   | 0                              |            |
| Total additions to intangible assets   |  |                                |            | 0   | 5,47,076                       |            |
| Amortization intangible assets   | 2,48,941   | 1,52,930                       |            | -2,48,941   | -1,52,930                      |            |
| 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   | 2,48,941   | 1,52,930                       |            | -2,48,941   | 3,94,146                       |            |
| Intangible assets at end of period   | 7,26,993   | 4,78,052                       | 3,25,122   | 1,50,075  | 3,99,016                       | 4,870      |

**Disclosure of intangible assets [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Computer software [Member]  |                                |            |  |                                |            |
|--|---|--------------------------------|------------|--|--------------------------------|------------|
|  | Internally generated and other than internally generated intangible assets [Member] |                                |            |  |                                |            |
|  | Gross carrying amount [Member]  |                                |            | Accumulated amortization and impairment [Member] |                                |            |
| Sub classes of intangible assets [Axis]                                    | 01/04/2023<br>to<br>31/03/2024  | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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                                     | 0   | 0                              |            |  |                                |            |
| Additions other than through business combinations intangible assets       | 0   | 5,47,076                       |            |  |                                |            |
| Acquisitions through business combinations intangible assets               | 0   | 0                              |            |  |                                |            |
| Total additions to intangible assets                                       | 0   | 5,47,076                       |            |  |                                |            |
| Amortization intangible assets   |   |                                |            | 2,48,941   | 1,52,930                       |            |
| 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   | 0   | 5,47,076                       |            | 2,48,941   | 1,52,930                       |            |
| Intangible assets at end of period   | 8,77,068  | 8,77,068                       | 3,29,992   | 7,26,993   | 4,78,052                       | 3,25,122   |

**Disclosure of intangible assets [Table]**

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Computer software [Member]                                 |                                |            |                                |                                |            |
|--|--|--------------------------------|------------|--------------------------------|--------------------------------|------------|
|  | Intangible assets other than internally generated [Member] |                                |            |                                |                                |            |
| Sub classes of intangible assets [Axis]                                    | Carrying amount [Member]                                   |                                |            | Gross carrying amount [Member] |                                |            |
|  | 01/04/2023<br>to<br>31/03/2024                             | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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                                     | 0  | 0                              |            | 0                              | 0                              |            |
| Additions other than through business combinations intangible assets       | 0  | 5,47,076                       |            | 0                              | 5,47,076                       |            |
| Acquisitions through business combinations intangible assets               | 0  | 0                              |            | 0                              | 0                              |            |
| Total additions to intangible assets                                       | 0  | 5,47,076                       |            | 0                              | 5,47,076                       |            |
| Amortization intangible assets   | -2,48,941  | -1,52,930                      |            |                                |                                |            |
| 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   | -2,48,941  | 3,94,146                       |            | 0                              | 5,47,076                       |            |
| Intangible assets at end of period   | 1,50,075   | 3,99,016                       | 4,870      | 8,77,068                       | 8,77,068                       | 3,29,992   |

**Disclosure of intangible assets [Table]**

..(8)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Computer software [Member]                                 |                                |            | Other intangible assets [Member]  |                                |            |
|--|--|--------------------------------|------------|---|--------------------------------|------------|
|  | Intangible assets other than internally generated [Member] |                                |            | Internally generated and other than internally generated intangible assets [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<br>to<br>31/03/2024                             | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024  | 01/04/2022<br>to<br>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   |  |                                |            | 0   | 0                              |            |
| Additions other than through business combinations intangible assets                     |  |                                |            | 0   | 0                              |            |
| Acquisitions through business combinations intangible assets                             |  |                                |            | 0   | 0                              |            |
| Total additions to intangible assets   |  |                                |            | 0   | 0                              |            |
| Amortization intangible assets   | 2,48,941   | 1,52,930                       |            | -5,98,100   | -8,07,006                      |            |
| 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   | 2,48,941   | 1,52,930                       |            | -5,98,100   | -8,07,006                      |            |
| Intangible assets at end of period   | 7,26,993   | 4,78,052                       | 3,25,122   | 17,12,366   | 23,10,466                      | 31,17,472  |

**Disclosure of intangible assets [Table]**

..(9)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Other intangible assets [Member]  |                                |            |  |                                |            |
|--|---|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of intangible assets [Axis]  | Internally generated and other than internally generated intangible assets [Member] |                                |            |  |                                |            |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member]  |                                |            | Accumulated amortization and impairment [Member] |                                |            |
|  | 01/04/2023<br>to<br>31/03/2024  | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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   | 0   | 0                              |            |  |                                |            |
| Additions other than through business combinations intangible assets                     | 0   | 0                              |            |  |                                |            |
| Acquisitions through business combinations intangible assets                             | 0   | 0                              |            |  |                                |            |
| Total additions to intangible assets   | 0   | 0                              |            |  |                                |            |
| Amortization intangible assets   |   |                                |            | 5,98,100   | 8,07,006                       |            |
| 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   | 0   | 0                              |            | 5,98,100   | 8,07,006                       |            |
| Intangible assets at end of period   | 79,86,456   | 79,86,456                      | 79,86,456  | 62,74,090  | 56,75,990                      | 48,68,984  |

**Disclosure of intangible assets [Table]**

..(10)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Other intangible assets [Member]                |                                |            |                                |                                |            |
|--|---|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of intangible assets [Axis]  | Internally generated intangible assets [Member] |                                |            |                                |                                |            |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member]                        |                                |            | Gross carrying amount [Member] |                                |            |
|  | 01/04/2023<br>to<br>31/03/2024                  | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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   | 0   | 0                              |            | 0                              | 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   | 0   | 0                              |            | 0                              | 0                              |            |
| Amortization intangible assets   | -5,98,100                                       | -8,07,006                      |            |                                |                                |            |
| 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   | -5,98,100                                       | -8,07,006                      |            | 0                              | 0                              |            |
| Intangible assets at end of period   | 17,12,366                                       | 23,10,466                      | 31,17,472  | 79,86,456                      | 79,86,456                      | 79,86,456  |

**Disclosure of intangible assets [Table]**

..(11)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Other intangible assets [Member]                 |                                |            | Other intangible assets, others [Member]  |                                |            |
|--|--|--------------------------------|------------|---|--------------------------------|------------|
|  | Internally generated intangible assets [Member]  |                                |            | Internally generated and other than internally generated intangible assets [Member] |                                |            |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] |                                |            | Carrying amount [Member]  |                                |            |
|  | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024  | 01/04/2022<br>to<br>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   |  |                                |            | 0   | 0                              |            |
| Additions other than through business combinations intangible assets                     |  |                                |            | 0   | 0                              |            |
| Acquisitions through business combinations intangible assets                             |  |                                |            | 0   | 0                              |            |
| Total additions to intangible assets   |  |                                |            | 0   | 0                              |            |
| Amortization intangible assets   | 5,98,100   | 8,07,006                       |            | -5,98,100   | -8,07,006                      |            |
| 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   | 5,98,100   | 8,07,006                       |            | -5,98,100   | -8,07,006                      |            |
| Intangible assets at end of period   | 62,74,090  | 56,75,990                      | 48,68,984  | 17,12,366   | 23,10,466                      | 31,17,472  |

**Disclosure of intangible assets [Table]**

..(12)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Other intangible assets, others [Member]  |                                |            |  |                                |            |
|--|---|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of intangible assets [Axis]  | Internally generated and other than internally generated intangible assets [Member] |                                |            |  |                                |            |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member]  |                                |            | Accumulated amortization and impairment [Member] |                                |            |
|  | 01/04/2023<br>to<br>31/03/2024  | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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   | 0   | 0                              |            |  |                                |            |
| Additions other than through business combinations intangible assets                     | 0   | 0                              |            |  |                                |            |
| Acquisitions through business combinations intangible assets                             | 0   | 0                              |            |  |                                |            |
| Total additions to intangible assets   | 0   | 0                              |            |  |                                |            |
| Amortization intangible assets   |   |                                |            | 5,98,100   | 8,07,006                       |            |
| 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   | 0   | 0                              |            | 5,98,100   | 8,07,006                       |            |
| Intangible assets at end of period   | 79,86,456   | 79,86,456                      | 79,86,456  | 62,74,090  | 56,75,990                      | 48,68,984  |

**Disclosure of intangible assets [Table]**

..(13)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Other intangible assets, others [Member]        |                                |            |                                |                                |            |
|--|---|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of intangible assets [Axis]  | Internally generated intangible assets [Member] |                                |            |                                |                                |            |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member]                        |                                |            | Gross carrying amount [Member] |                                |            |
|  | 01/04/2023<br>to<br>31/03/2024                  | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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   | 0   | 0                              |            | 0                              | 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   | 0   | 0                              |            | 0                              | 0                              |            |
| Amortization intangible assets   | -5,98,100                                       | -8,07,006                      |            |                                |                                |            |
| 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   | -5,98,100                                       | -8,07,006                      |            | 0                              | 0                              |            |
| Intangible assets at end of period   | 17,12,366                                       | 23,10,466                      | 31,17,472  | 79,86,456                      | 79,86,456                      | 79,86,456  |

**Disclosure of intangible assets [Table]**

..(14)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]  | Other intangible assets, others [Member]         |                                |            |
|--|--|--------------------------------|------------|
| Sub classes of intangible assets [Axis]  | Internally generated intangible assets [Member]  |                                |            |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] |                                |            |
|  | 01/04/2023<br>to<br>31/03/2024                   | 01/04/2022<br>to<br>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]  |  |                                |            |
| Amortization intangible assets   | 5,98,100   | 8,07,006                       |            |
| Impairment loss recognised in profit or loss intangible assets                           | 0  | 0                              |            |
| Reversal of impairment loss recognised in profit or loss intangible assets               | 0  | 0                              |            |
| Disposals intangible assets [Abstract]   |  |                                |            |
| Disposals intangible assets through demergers  | 0  | 0                              |            |
| Disposals intangible assets, others  | 0  | 0                              |            |
| Total disposals intangible assets  | 0  | 0                              |            |
| Retirements of intangible assets   | 0  | 0                              |            |
| Other adjustments intangible assets [Abstract]   |  |                                |            |
| Other adjustments intangible assets, others  | 0  | 0                              |            |
| Total other adjustments intangible assets  | 0  | 0                              |            |
| Total changes in intangible assets   | 5,98,100   | 8,07,006                       |            |
| Intangible assets at end of period   | 62,74,090  | 56,75,990                      | 48,68,984  |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]                                | Company total intangible assets [Member]   |  |   |   |  |   |
|--|--|--|---|---|--|---|
| Sub classes of intangible assets [Axis]                            | Internally generated and other than internally generated intangible assets [Member]                      |  | Internally generated intangible assets [Member]     |   | Intangible assets other than internally generated [Member] |   |
|  | 01/04/2023<br>to<br>31/03/2024   | 01/04/2022<br>to<br>31/03/2023   | 01/04/2023<br>to<br>31/03/2024                      | 01/04/2022<br>to<br>31/03/2023                      | 01/04/2023<br>to<br>31/03/2024                             | 01/04/2022<br>to<br>31/03/2023                      |
| Disclosure of additional information intangible assets [Abstract]  |  |  |   |   |  |   |
| Disclosure of additional information intangible assets [LineItems] |  |  |   |   |  |   |
| Useful lives or amortization rates intangible assets               | WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013, WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013        | WDV Method as per Schedule II of Companies Act 2013 |
| Description of amortization method used                            | 3, 10  | 3, 10  | 10  | 10  | 3  | 3   |

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

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]                                | Computer software [Member]  |   |  |   | Other intangible assets [Member]                    |   |
|--|---|---|--|---|---|---|
|  | Internally generated and other than internally generated intangible assets [Member] |   | Intangible assets other than internally generated [Member] |   | Internally generated intangible assets [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               | WDV Method as per Schedule II of Companies Act 2013                                 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013        | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 |
| Description of amortization method used                            | 3   | 3   | 3  | 3   | 10  | 10  |

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

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of intangible assets [Axis]                                | Other intangible assets, others [Member]  |   |   |   |
|--|---|---|---|---|
|  | Internally generated and other than internally generated intangible assets [Member] |   | Internally generated intangible assets [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                            |
| Disclosure of additional information intangible assets [Abstract]  |   |   |   |   |
| Disclosure of additional information intangible assets [LineItems] |   |   |   |   |
| Useful lives or amortization rates intangible assets               | WDV Method as per Schedule II of Companies Act 2013                                 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 | WDV Method as per Schedule II of Companies Act 2013 |
| Description of amortization method used                            | 10  | 10  | 10  | 10  |

Unless otherwise specified, all monetary values are in INR

|  | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------|--------------------------|
| Disclosure of notes on intangible assets explanatory [TextBlock]               |                          |                          |
| Aggregate amount of research and development expenditure recognised as expense | 0                        | 0                        |
| Share intangible assets joint ventures, net                                    | 0                        | 0                        |

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

**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]                       | Classification based on time period [Member] |            |            | Long-term [Member] |
|--|--|------------|------------|--------------------|
|  | 31/03/2024                                   | 31/03/2023 | 31/03/2022 | 31/03/2024         |
| Subclassification and notes on liabilities and assets [Abstract] |  |            |            |                    |
| Provisions notes [Abstract]                                      |  |            |            |                    |
| Disclosure of breakup of provisions [Abstract]                   |  |            |            |                    |
| Disclosure of breakup of provisions [LineItems]                  |  |            |            |                    |
| Provisions [Abstract]  |  |            |            |                    |
| Provisions for employee benefits [Abstract]                      |  |            |            |                    |
| Provision gratuity   | 24,20,881                                    | 23,94,495  |            | 0                  |
| Provision leave encashment                                       | 0  | 0          |            | 0                  |
| Provision pension  | 0  | 0          |            | 0                  |
| Provision employee insurance scheme                              | 0  | 0          |            | 0                  |
| Provision other employee related liabilities                     | 0  | 0          |            | 0                  |
| Total provisions for employee benefits                           | 24,20,881                                    | 23,94,495  |            | 0                  |
| Provision for corporate tax [Abstract]                           |  |            |            |                    |
| Provision for current tax  | 14,27,341                                    | 18,95,795  |            | 0                  |
| Provision for wealth tax   | 0  | 0          |            | 0                  |
| Provision for fringe benefit tax                                 | 0  | 0          |            | 0                  |
| Provision for other tax  | 0  | 0          |            | 0                  |
| Provision for corporate dividend tax                             | 0  | 0          |            | 0                  |
| Total provision for corporate tax                                | 14,27,341                                    | 18,95,795  |            | 0                  |
| Provision for proposed dividend [Abstract]                       |  |            |            |                    |
| Provision for proposed equity dividend [Abstract]                |  |            |            |                    |
| Provision for proposed equity interim dividend                   | 0  | 0          |            | 0                  |
| Provision for proposed equity final dividend                     | 0  | 0          |            | 0                  |
| Provision for proposed equity special dividend                   | 0  | 0          |            | 0                  |
| Total provision for proposed equity dividend                     | 0  | 0          |            | 0                  |
| Provision for proposed preference dividend [Abstract]            |  |            |            |                    |
| Provision for proposed preference interim dividend               | 0  | 0          |            | 0                  |
| Provision for proposed preference final dividend                 | 0  | 0          |            | 0                  |
| Provision for proposed preference special dividend               | 0  | 0          |            | 0                  |
| Total provision for proposed preference dividend                 | 0  | 0          |            | 0                  |
| Total provision for proposed dividend                            | 0  | 0          |            | 0                  |
| Provision for statutory liabilities                              | 0  | 0          |            | 0                  |
| CSR expenditure provision  | 0  | 0          |            | 0                  |
| Provision for abandonment cost                                   | 0  | 0          |            | 0                  |
| Other provisions   | 0  | 0          | 0          | 0                  |
| Total provisions   | 38,48,222                                    | 42,90,290  | 0          | 0                  |

## Disclosure of breakup of provisions [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]                       | Long-term<br>[Member] | Short-term [Member] |            |
|--|-----------------------|---------------------|------------|
|  | 31/03/2023            | 31/03/2024          | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] |                       |                     |            |
| Provisions notes [Abstract]                                      |                       |                     |            |
| Disclosure of breakup of provisions [Abstract]                   |                       |                     |            |
| Disclosure of breakup of provisions [LineItems]                  |                       |                     |            |
| Provisions [Abstract]  |                       |                     |            |
| Provisions for employee benefits [Abstract]                      |                       |                     |            |
| Provision gratuity   | 0                     | 24,20,881           | 23,94,495  |
| Provision leave encashment                                       | 0                     | 0                   | 0          |
| Provision pension  | 0                     | 0                   | 0          |
| Provision employee insurance scheme                              | 0                     | 0                   | 0          |
| Provision other employee related liabilities                     | 0                     | 0                   | 0          |
| Total provisions for employee benefits                           | 0                     | 24,20,881           | 23,94,495  |
| Provision for corporate tax [Abstract]                           |                       |                     |            |
| Provision for current tax  | 0                     | 14,27,341           | 18,95,795  |
| Provision for wealth tax   | 0                     | 0                   | 0          |
| Provision for fringe benefit tax                                 | 0                     | 0                   | 0          |
| Provision for other tax  | 0                     | 0                   | 0          |
| Provision for corporate dividend tax                             | 0                     | 0                   | 0          |
| Total provision for corporate tax                                | 0                     | 14,27,341           | 18,95,795  |
| Provision for proposed dividend [Abstract]                       |                       |                     |            |
| Provision for proposed equity dividend [Abstract]                |                       |                     |            |
| Provision for proposed equity interim dividend                   | 0                     | 0                   | 0          |
| Provision for proposed equity final dividend                     | 0                     | 0                   | 0          |
| Provision for proposed equity special dividend                   | 0                     | 0                   | 0          |
| Total provision for proposed equity dividend                     | 0                     | 0                   | 0          |
| Provision for proposed preference dividend [Abstract]            |                       |                     |            |
| Provision for proposed preference interim dividend               | 0                     | 0                   | 0          |
| Provision for proposed preference final dividend                 | 0                     | 0                   | 0          |
| Provision for proposed preference special dividend               | 0                     | 0                   | 0          |
| Total provision for proposed preference dividend                 | 0                     | 0                   | 0          |
| Total provision for proposed dividend                            | 0                     | 0                   | 0          |
| Provision for statutory liabilities                              | 0                     | 0                   | 0          |
| CSR expenditure provision  | 0                     | 0                   | 0          |
| Provision for abandonment cost                                   | 0                     | 0                   | 0          |
| Other provisions   | 0                     | 0                   | 0          |
| Total provisions   | 0                     | 38,48,222           | 42,90,290  |

**Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]  | Short-term [Member]                |                                |   |              |
|---|------------------------------------|--------------------------------|---|--------------|
|   | Loans and advances [Member]        |                                | Loans advances given suppliers [Member] |              |
| Classification of assets based on security [Axis]   | Unsecured considered good [Member] |                                | Unsecured considered good [Member]      |              |
|   | 01/04/2023<br>to<br>31/03/2024     | 01/04/2022<br>to<br>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   | 8,48,68,423.26                     | 7,04,92,782.31                 | 10,81,000                               | 21,37,034.07 |
| Allowance for bad and doubtful loans and advances   | 0                                  | 0                              | 0                                       | 0            |
| Loans and advances  | 8,48,68,423.26                     | 7,04,92,782.31                 | 10,81,000                               | 21,37,034.07 |
| Nature of other loans and advances  | Earnest Money Deposits             | Earnest Money Deposits         |   |              |
| 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            |
| Loans and advances due by others  | 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 INR

| Classification based on time period [Axis]  | Short-term [Member]                     |              |   |                |
|---|---|--------------|---|----------------|
|   | Loans advances given employees [Member] |              | Loans advances value be received [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   | 70,76,969.21                            | 45,48,950.68 | 98,49,258.07                              | 1,37,73,066.73 |
| Allowance for bad and doubtful loans and advances   | 0                                       | 0            | 0   | 0              |
| Loans and advances  | 70,76,969.21                            | 45,48,950.68 | 98,49,258.07                              | 1,37,73,066.73 |
| 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              |
| Loans and advances due by others  | 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 INR

| Classification based on time period [Axis]  | Short-term [Member]                |                        |                                    |             |
|---|------------------------------------|------------------------|------------------------------------|-------------|
|   | Other loans and advances [Member]  |                        | VAT receivable [Member]            |             |
|   | Unsecured considered good [Member] |                        | Unsecured considered good [Member] |             |
| Classification of loans and advances [Axis]   | 01/04/2023<br>to<br>31/03/2024     |                        | 01/04/2022<br>to<br>31/03/2023     |             |
| Classification of assets based on security [Axis]   | 01/04/2023<br>to<br>31/03/2024     |                        | 01/04/2022<br>to<br>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   | 6,68,61,195.98                     | 5,00,33,730.83         | 8,99,130.47                        | 8,99,130.47 |
| Allowance for bad and doubtful loans and advances   | 0                                  | 0                      | 0                                  | 0           |
| Loans and advances  | 6,68,61,195.98                     | 5,00,33,730.83         | 8,99,130.47                        | 8,99,130.47 |
| Nature of other loans and advances  | Earnest Money Deposits             | Earnest Money Deposits |                                    |             |
| 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           |
| Loans and advances due by others  | 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 INR

| Classification based on time period [Axis]  | Short-term [Member]                |                |                                    |                          |
|---|------------------------------------|----------------|------------------------------------|--------------------------|
|   | Other taxes receivable [Member]    |                | Other deposit assets [Member]      |                          |
|   | Unsecured considered good [Member] |                | Unsecured considered good [Member] |                          |
| Classification of loans and advances [Axis]   | 31/03/2024                         | 31/03/2023     | 01/04/2023 to 31/03/2024           | 01/04/2022 to 31/03/2023 |
| Classification of assets based on security [Axis]   |                                    |                |                                    |                          |
| 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   | 6,55,67,791.51                     | 4,86,62,108.36 | 3,94,274                           | 4,72,492                 |
| Allowance for bad and doubtful loans and advances   | 0                                  | 0              | 0                                  | 0                        |
| Loans and advances  | 6,55,67,791.51                     | 4,86,62,108.36 | 3,94,274                           | 4,72,492                 |
| Nature of other loans and advances  |                                    |                | Earnest Deposits                   | Money Earnest Deposits   |
| 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                        |
| Loans and advances due by others  | 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 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   | 26,74,14,677.84                                     | 21,95,14,338.08 | 25,01,66,793.44                    | 21,29,13,531.64 |
| Allowance for bad and doubtful debts   | 0   | 0               | 0                                  | 0               |
| Total trade receivables  | 26,74,14,677.84                                     | 21,95,14,338.08 | 25,01,66,793.44                    | 21,29,13,531.64 |
| 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               |
| Trade receivables due by others  |   |                 | 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  |   |                 | 0                                  | 0               |
| 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                 |   |                 | 0                                  | 0               |

**Subclassification of trade receivables [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification of assets based on security [Axis]  | Doubtful [Member] |              |
|--|-------------------|--------------|
|  | 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   | 1,72,47,884.4     | 66,00,806.44 |
| Allowance for bad and doubtful debts   | 0                 | 0            |
| Total trade receivables  | 1,72,47,884.4     | 66,00,806.44 |
| 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            |
| Trade receivables due by others  | 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  | 0                 | 0            |
| 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                 | 0                 | 0            |

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis]                             | Company total inventories [Member]                       |  | Finished goods [Member]                                  |  |
|--|--|--|--|--|
|  | 01/04/2023<br>to<br>31/03/2024                           | 01/04/2022<br>to<br>31/03/2023                           | 01/04/2023<br>to<br>31/03/2024                           | 01/04/2022<br>to<br>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  | 38,09,83,222.29  | 27,77,33,534.81  | 38,09,83,222.29  | 27,77,33,534.81  |
| Goods in transit   | 0  | 0  | 0  | 0  |
| Mode of valuation  | Lower of Cost or Net Realisable value whichever is Lower | Lower of Cost or Net Realisable value whichever is Lower | Lower of Cost or Net Realisable value whichever is Lower | Lower of Cost or Net Realisable value whichever is Lower |

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2023<br>to<br>31/03/2024                           | 01/04/2022<br>to<br>31/03/2023                | 31/03/2022     |
|---|--|---|----------------|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]                                   |  |   |                |
| Trade payables, long-term   | 0  | 0   |                |
| Others long-term, others  | 0  | 0   |                |
| Total others, long-term   | 0  | 0   |                |
| Total other long-term liabilities   | 0  | 0   |                |
| Nature of other provisions  | NIL  | NIL   |                |
| Current maturities of long-term debt  | 0  | 0   |                |
| Current maturities of finance lease obligations   | 0  | 0   |                |
| 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  | 0  | 0   |                |
| 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   |                |
| Accrued expenses payable  | 13,70,196.27   | 14,66,302.38                                  |                |
| Public deposit payable, current   | 0  | 0   |                |
| Total other payables, current   | 13,70,196.27   | 14,66,302.38                                  |                |
| Advance received from customers   | 3,18,135.4   | 4,31,999                                      |                |
| Accrued salary payable  | 18,65,412.49   | 16,45,412.49                                  |                |
| Short-term employee related liabilities   | 12,046   | 9,340   |                |
| Contribution to provident fund scheme   | 70,550   | 66,800  |                |
| Current liabilities portion of share application money pending allotment  | 0  | 0   |                |
| Total other current liabilities   | 36,36,340.16   | 36,19,853.87                                  |                |
| Share long-term trade receivables joint ventures  | 0  | 0   |                |
| Gross amount due from customers for contract work, non-current  | 0  | 0   |                |
| Other non-current assets, others  | 1,47,32,762.65   | 1,49,00,795.65                                |                |
| Total other non-current assets  | 1,47,32,762.65   | 1,49,00,795.65                                |                |
| Nature of other non-current assets, others  | Security Deposit , TDS and Advance Tax                   | Security Deposit , TDS and Advance Tax        |                |
| Aggregate amount of trade receivables outstanding for period exceeding six months   | 2,37,03,040.06   | 3,29,99,545.68                                |                |
| Fixed deposits with banks   | 1,82,62,671.78   | 4,74,34,983.87                                |                |
| Other deposits with banks   | 0  | 0   |                |
| Deposit repayment reserve account with banks  | 0  | 0   |                |
| Other balances with banks   | 36,48,983.1  | 24,81,935.03                                  |                |
| Total balance with banks  | 2,19,11,654.88   | 4,99,16,918.9                                 |                |
| Cheques, drafts on hand   | 0  | 0   |                |
| Cash on hand  | 66,562   | 1,29,897                                      |                |
| Others  | 0  | 0   |                |
| Total cash and cash equivalents   | 2,19,78,216.88   | 5,00,46,815.9                                 | 3,06,90,441.36 |
| Other bank balances   | 0  | 0   |                |
| Total cash and bank balances  | 2,19,78,216.88   | 5,00,46,815.9                                 | 3,06,90,441.36 |
| Nature of other cash and cash equivalents   | NIL  | NIL   |                |
| 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   |                |
| Interest receivable   | 21,26,128  | 0   |                |
| Other current assets, others  | 1,83,05,631.64   | 39,09,557.24                                  |                |
| Total other current assets  | 2,04,31,759.64   | 39,09,557.24                                  |                |
| Nature of other current assets  | Purchase Incentive Receivable, Gold Coin and Prepaid Exp | Purchase Incentive Receivable and Prepaid Exp |                |

**[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 INR

| Shareholding pattern of promoters and public [Axis]<br>Classification based on nationality or origin [Axis] | Promoters [Member]             |                                |                                |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|   | Indian [Member]                |                                | Foreign [Member]               |                                |
|   | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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] 7,200                 | [shares] 7,200                 | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by Indian   | 59.0164%                       | 59.0164%                       | 0.00%                          | 0.00%                          |
| Number of shares held by non-resident Indian  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by non-resident Indian  | 0.00%                          | 0.00%                          | 0.00%                          | 0.00%                          |
| Number of shares held by foreign national other than non-resident Indian                                    | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by foreign national other than non-resident Indian                                | 0.00%                          | 0.00%                          | 0.00%                          | 0.00%                          |
| Number of shares held by central government   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by central government   | 0.00%                          | 0.00%                          | 0.00%                          | 0.00%                          |
| Number of shares held by state government   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by state government   | 0.00%                          | 0.00%                          | 0.00%                          | 0.00%                          |
| Number of shares held by government companies   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by government companies   | 0.00%                          | 0.00%                          | 0.00%                          | 0.00%                          |
| Number of shares held by insurance companies  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by insurance companies  | 0.00%                          | 0.00%                          | 0.00%                          | 0.00%                          |
| Number of shares held by banks  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by banks  | 0.00%                          | 0.00%                          | 0.00%                          | 0.00%                          |
| Number of shares held by financial institutions   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by financial institutions   | 0.00%                          | 0.00%                          | 0.00%                          | 0.00%                          |
| Number of shares held by foreign institutional investors  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by foreign institutional investors  | 0.00%                          | 0.00%                          | 0.00%                          | 0.00%                          |
| Number of shares held by mutual funds   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by mutual funds   | 0.00%                          | 0.00%                          | 0.00%                          | 0.00%                          |
| Number of shares held by venture capital  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by venture capital  | 0.00%                          | 0.00%                          | 0.00%                          | 0.00%                          |
| Number of shares held by body corporate   | [shares] 0                     | [shares] 0                     | [shares] 5,000                 | [shares] 5,000                 |
| Percentage of shares held by body corporate   | 0.00%                          | 0.00%                          | 40.9836%                       | 40.9836%                       |
| Number of shares held by others   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Percentage of shares held by others   | 0.00%                          | 0.00%                          | 0.00%                          | 0.00%                          |
| Total number of shares  | [shares] 7,200                 | [shares] 7,200                 | [shares] 5,000                 | [shares] 5,000                 |
| Total of percentage shares  | 59.0164%                       | 59.0164%                       | 40.9836%                       | 40.9836%                       |

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 |
|---|--------------------------------|--------------------------------|------------|
| Disclosure of additional balance sheet notes explanatory [TextBlock]  |                                |                                |            |
| Other commitments   | 0                              | 0                              |            |
| Total commitments   | 0                              | 0                              |            |
| Nature of other commitments   | NIL                            | NIL                            |            |
| 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                 |            |
| Percentage of share capital held by foreign company   | 40.98%                         | 40.98%                         |            |
| Value of share capital held by foreign company  | 50,000                         | 50,000                         |            |
| Number of shareholders promoters  | [pure] 2                       | [pure] 2                       |            |
| Number of shareholders public   | [pure] 0                       | [pure] 0                       |            |
| 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                       |            |
| Share application money received and due for refund   | 0                              | 0                              |            |
| Disclosure of whether all assets and liabilities are registered with company  | Yes                            | Yes                            |            |
| 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  | 4,79,01,001.66                 | 4,45,18,305.77                 |            |
| Unclaimed share application refund money  | 0                              | 0                              |            |
| Unclaimed matured debentures  | 0                              | 0                              |            |
| Unclaimed matured deposits  | 0                              | 0                              |            |
| Interest unclaimed amount   | 0                              | 0                              |            |
| Investment in subsidiary companies  | 0                              | 0                              |            |
| Investment in government companies  | 0                              | 0                              |            |
| Amount due for transfer to investor education and protection fund (IEPF)  | 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                       |            |
| Number of shareholders to whom shares are allotted under private placement during period                              | [pure] 0                       | [pure] 0                       |            |

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

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2023<br/>to<br/>31/03/2024</b> |
|---|---|
| Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock] | Textual information (34)<br>[See below] |

## Textual information (34)

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

|  |   |   |  |  |  |  |    |
|--|---|---|--|--|--|--|----|
| Name of the Company:<br>TRANSTEK INFOWAYS PRIVATE LIMITED, DELHI |   |   |  |  |  |  |    |
| Note   | Particulars   |   |  |  |  |  | Am |
| No.  |   |   |  |  |  |  |    |
| 1.   | Corporate information   |   |  |  |  |  |    |
|  | The company is incorporated on 21st April 2004 vide CIN-U72900DL2004PTC125935. The Company is dealing in computer components and peripherals, computer hardware. The company is leading vendor for some companies and have a major domestic purchase and simultaneously importing the material to sell in the India market. The company is wholly trading company. The company was having its registered office at 203, Second Floor, Building No. 69, Ideal House, Nehru Place,, Nehru Place, South Delhi, New Delhi, Delhi, India, 110019, presently the registered office has changed to 205, Jyoti Building, 66, Nehru Place, New Delhi - 110019, and the company has the other sales office too for the sales and operation of business. |   |  |  |  |  |    |
| 2.   | Significant Accounting Policies   |   |  |  |  |  |    |
| 2.1  | Basis of preparation of financial statements  |   |  |  |  |  |    |
|  |   | Accounting Convention : The Company is following accrual basis of accounting under historical cost convention, as a going concern and are in consistent with the generally accepted accounting principles in India to comply in all material respects |  |  |  |  |    |

|  |     |  |
|--|-----|--|
|  | (i) | <p>with the notified Accounting Standards under the Companies Act, 2013 read with rule 7(1) of the Companies (Accounts) Rules, 2014 issued by the Ministry of Company Affairs in respect of Section 133 of the Companies Act, 2013 and the other Guide notes/ standards issued by ICAI time to time. As per the criteria set out in the revised schedule III notified under the act, all assets and liabilities have been classified as current and non current. The Company ascertained its operating cycle as 12 months for the purpose of Current / Non current</p> |
|--|-----|--|

|  |       |   |
|--|-------|---|
|  |       | classification of assets and liabilities.   |
|  | (ii)  | Use of Estimates : The preparation of the financial statements in conformity with India GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (Including contingent Liabilities) and the reported income and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all available information, actual results could differ from these estimates & assumptions and such difference are recognised in the period in which the results are crystallised. |
|  | (iii) | Inventories : The inventories of traded items have been valued on FIFO method at lower of the cost or Net Realisable Value and there is no deviation in the method of valuation as compared to last year. Proper provisions have been made for discarded or obsolete stock items wherever necessary.  |
|  |       | Contingencies And Events after Balance Sheet  |

|  |       |   |
|--|-------|---|
|  | (iv)  | <p>date<br/>: The management has taken proper care for the contingencies and the events after the balance sheet date for making proper provisions for the transaction pertaining to the reporting period.</p>   |
|  | (v)   | <p>Prior Period Items And Change in Accounting Policy<br/>: There is no prior period item during the reporting period and there is no change in accounting policies adopted by the company.</p>   |
|  | (vi)  | <p>Construction Contract<br/>: The company is not in the business of construction hence the standard is not applicable.</p>   |
|  | (vii) | <p>Revenue Recognition<br/>: The Company is following accrual basis of accounting and incomes and expenditures have been recognized on accrual basis. Sales have been booked on the basis of dispatch from the godown/sales office. Service Charges on Due Basis.</p> |
|  |       | <p>Property, Plant &amp; Equipments and Intangible Assets<br/>: Property, Plant &amp; Equipments are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated</p>                              |

|  |        |  |
|--|--------|--|
|  | (viii) | <p>depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets. if any. The method of depreciation has been adopted for Property, Plant and Equipment on Written Down Value method, computed on the basis of useful life prescribed in Schedule II of Companies Act, 2013 and is calculated on pro rata basis for assets purchased during the year, hence depreciation amount is the cost of an asset, or other amount substituted for cost, less its residual value</p> |
|--|--------|--|

|  |      |   |  |  |
|--|------|---|--|--|
|  |      | which has been considered @ 5% for all assets.  |  |  |
|  | (ix) | Foreign Currency Transactions : Foreign currency transactions are being recorded in the reporting currency, by applying to the foreign currency amount of exchange rate at the date of the transaction. The import of goods has been shown on the basis of value of bill of entry and difference in currency rate at the time of payment to the creditors has been taken in exchange rate fluctuation account and accordingly taken to Profit & Loss Account. |  |  |
|  |      | (a)   | Expenditure in Foreign Currency: NIL Lakh (Previous Year :Rs. 5.78 Lakh) |  |
|  |      | (b)   | Earnings in Foreign Currency: Rs. 20.00 Lakh (Previous Year : Rs. NIL)   |  |
|  | (x)  | Investments : There is no investment in the company.  |  |  |
|  | (xi) | Employee Benefit : As far as the short term benefits are concerned, the same has been accounted for as the same are payable with in the year.   |  |  |
|  |      |   | The provisions   |  |

|  |  |     |  |
|--|--|-----|--|
|  |  |     | of ESI, EPF etc are applicable to the company and the same has been charged to |
|  |  | (a) |  |

|  |        |   |  |
|--|--------|---|--|
|  |        |   | the Profit & Loss Account.   |
|  |        | (b)   | The company has no definite long term benefit plan for employees but the company has made provisions for gratuity and other benefits to the employees. |
|  | (xii)  | Borrowing Cost : The borrowing cost has been booked to revenue expenses and where ever the funds has been utilised for capital expenditures have been capitalised as per the applicable accounting standard.  |  |
|  | (xiii) | Segment Disclosures : The company operates in a single business segment i.e. local purchase and import of the computer hardware & components and selling in the Indian Market, Further the company currently operates only in India and does not have operations outside India. Accordingly no separate segment disclosure for primary business segment and geographical disclosure are required to be given. |  |
|  | (xiv)  | Related Party Disclosure  |  |

|  |  |  |   |                         |   |          |  |
|--|--|--|---|-------------------------|---|----------|--|
|  |  | :  |   |                         |   |          |  |
|  |  | Names of the related parties   |   |                         |   |          |  |
|  |  | Key Management Personnel   | Shri Vishal Sopory  |                         |   |          |  |
|  |  | Smt. Avanti Sopory   |   |                         |   |          |  |
|  |  | Shri Gurjeet Singh Kohli   |   |                         |   |          |  |
|  |  | Associate/ Group Companies   | AVVA Technology Pte Ltd.  |                         |   |          |  |
|  |  | Enterprises Owned or significantly influenced by the key management personnel or their relatives | One Cube Solutions Private Limited  |                         |   |          |  |
|  |  | Rahit Digital Distribution Private Limited   |   |                         |   |          |  |
|  |  |  |   |                         |   |          |  |
|  |  | Relative of Key Management Personnel   | The Family members of directors and promoters but no transaction has been entered with them |                         |   |          |  |
|  |  |  |   |                         |   |          |  |
|  |  | Transaction During the year  |   |                         |   |          |  |
|  |  |  | Associate Company   | Key Management Personal | Influenced Companies, Enterprises & Relatives | Total    |  |
|  |  | Salaries   | -   | 60.85                   | -   | 60.85    |  |
|  |  | Rent Free Accommodation  | -   | 24.95                   | -   | 24.95    |  |
|  |  | Purchases  | -   | -                       | 774.94  | 774.94   |  |
|  |  | Credit Notes Purchases   | -   | -                       | 12.78   | 12.78    |  |
|  |  | Sales Goods/ Services  | -   | -                       | 4,352.29                                      | 4,352.29 |  |
|  |  |  |   |                         |   |          |  |

|  |      |  |   |        |       |        |
|--|------|--|---|--------|-------|--------|
|  |      | Interest Received  | - | -      | 23.62 | 23.62  |
|  |      | Purchase Services  | - | -      | 15.51 | 15.51  |
|  |      | Loan Taken   | - | 112.00 | -     | 112.00 |
|  |      | Loan Repaid  | - | 95.00  | -     | 95.00  |
|  |      | Balance Outstanding Loan   | - | 17.00  | -     | 17.00  |
|  | (xv) | Earning Per Share : Basic earning per share is calculated by dividing the net profit or loss for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year.   |   |        |       |        |
|  |      | Diluted earning per share is calculated by dividing the net profit or loss for the year attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year adjusted with the effect of all dilutive potential equity shares.                                |   |        |       |        |
|  |      | Accounting for Income Tax : There is timing Difference to report as per AS-22 on account of depreciation and disallowable expenses for which a provision for Deferred Tax Liability has been made for Rs. 2.91 Lakh and the net accumulated balance of Deferred Tax Assets is Rs. 10.20 Lakh. Current tax is |   |        |       |        |

|  |       |                                |
|--|-------|--------------------------------|
|  |       | taken on<br>applicable rate as |
|  | (xvi) |                                |

|  |         |   |
|--|---------|---|
|  |         | expected to be paid to the tax authorities.   |
|  | (xvii)  | <p>Impairments: At the balance sheet date, the company assesses whether there is any indication that the fixed assets have suffered and impairment loss. If any such indication exists, the recoverable amount of the asset is estimate the recoverable amount of individual asset, the company estimates the recoverable amount of the cash generating unit to which the asset belongs. As per the assessment conducted by the Company at 31 March 2024, there were no indications that the fixed assets have suffered an impairment loss.</p> |
|  | (xviii) | <p>The disclosure in respect of the other accounting standard has not been made while preparing the financial statements as either the disclosure is NIL or Not applicable</p>  |
|  | (xix)   | <p>The management has made sincere efforts to obtain the information regarding vendors registered with MSME, Very few confirmations from the vendors on their registrations in accordance with the provisions of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED</p>   |

|  |         |   |
|--|---------|---|
|  |         | Act) have not received. The representations made by the management in this regard and accordingly disclosure as per provisions of MSMED Act, 2006 & Schedule III of The Companies Act, 2013 has been given. |
|  | (xx)    | Previous year figures have been re-grouped / re-arranged wherever necessary to confirm the classification adopted for the current year.   |
|  | (xxi)   | In the opinion of the Board, the current assets, loans and advances have a value on realisation in the ordinary course of business at least equal to the amount shown in Balance Sheet.                     |
|  | (xxii)  | The company does not have any immovable property hence the disclosure is not applicable.  |
|  | (xxiii) | The company has not revalued its property, plant and equipments during the year.  |
|  | (xxiv)  | No proceedings have been initiated or pending against the company under the Benami Transactions (prohibition) ACT 1988.   |
|  | (xxv)   | The company has taken loan from Bank on the strength of Stock in Trade and the quarterly returns are generally in   |

|  |          |   |
|--|----------|---|
|  |          | agreement with the books of account.  |
|  | (xxvi)   | The Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year |
|  | (xxvii)  | The company has not traded or invested in Crypto currency or Virtual currency during the financial year.  |
|  | (xxviii) | The company has no Capital ? Work in ? Progress & Intangible Assets underdevelopment during the financial year.   |
|  | (xxix)   | The company has no transactions with any Struck-Of companies during the year.   |
|  | (xxx)    | The provision of section 135 in respect of CSR are not applicable on the company  |
|  | (xxxi)   | All figures appearing in the financial statement are in lakhs.  |
|  | (xxxii)  | Note i to xxxii form integral part of the Balance Sheet and Statement of Profit and Loss Account.   |

**[201700] Notes - Government grants**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|--|---|---|
| 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 INR

|   | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|---|---|---|
| Disclosure of employee benefits explanatory [TextBlock] | Textual information (35)<br>[See below] |   |

**Textual information (35)**

**Disclosure of employee benefits explanatory [Text Block]**

Employee Benefit  
: As far as the short term benefits are concerned, the same has been accounted for as the same are payable with in the year.

|     |  |
|-----|--|
| (a) | The provisions of ESI, EPF etc are applicable to the company and the same has been charged to the Profit & Loss Account.                               |
| (b) | The company has no definite long term benefit plan for employees but the company has made provisions for gratuity and other benefits to the employees. |

**[201800] Notes - Borrowing cost**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|--|---|---|
| Disclosure of notes on borrowing costs explanatory [TextBlock] |   |   |
| Borrowing costs capitalised                                    | 0                                       | 0                                       |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis]   | Avanti Sopory_16                      |                                       | Gurjeet Singh Kohli_12         |                                |
|--|---------------------------------------|---------------------------------------|--------------------------------|--------------------------------|
|  | 01/04/2023<br>to<br>31/03/2024        | 01/04/2022<br>to<br>31/03/2023        | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>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  | Avanti Sopory                         | Avanti Sopory                         | Gurjeet Singh Kohli            | Gurjeet Singh Kohli            |
| Country of incorporation or residence of related party   | INDIA                                 | INDIA                                 | INDIA                          | INDIA                          |
| Permanent account number of related party  | AJHPK0185C                            | AJHPK0185C                            | AAAPS0441F                     | AAAPS0441F                     |
| Nature of issuing authority in country of incorporation or residence                           | Income Tax                            | Income Tax                            | Income Tax                     | Income Tax                     |
| Description of nature of related party relationship  | Relatives of Key management personnel | Relatives of Key management personnel | Key Management Personnel       | Key Management Personnel       |
| Description of nature of transactions with related party                                       | Salary                                | Salary                                | Remuneration                   | Remuneration                   |
| Related party transactions [Abstract]  |                                       |                                       |                                |                                |
| Purchases of goods related party transactions  | 0                                     | 0                                     | 0                              | 0                              |
| Revenue from sale of goods related party transactions  | 0                                     | 0                                     | 0                              | 0                              |
| Purchases of tangible assets related party transactions  | 0                                     | 0                                     | 0                              | 0                              |
| Sales of tangible assets related party transactions  | 0                                     | 0                                     | 0                              | 0                              |
| Services received related party transactions   | 0                                     |                                       | 0                              |                                |
| Revenue from rendering of services related party transactions                                  | 0                                     | 0                                     | 0                              | 0                              |
| Leases as lessor related party transactions  | 0                                     | 0                                     | 0                              | 0                              |
| Leases as lessee related party transactions  | 0                                     | 0                                     | 0                              | 0                              |
| Advances given during year related party transactions  | 0                                     |                                       | 0                              |                                |
| Advances taken during year related party transactions  | 0                                     |                                       | 0                              |                                |
| Interest received during year related party transactions                                       | 0                                     | 0                                     | 0                              | 0                              |
| Interest paid during year related party transactions   | 0                                     |                                       | 0                              |                                |
| Reimbursement of expenses incurred on behalf of company during year related party transactions | 0                                     | 0                                     | 0                              | 0                              |
| Reimbursement of expenses incurred by related party during year related party transactions     | 0                                     | 0                                     | 0                              | 0                              |
| Hire purchase as purchaser related party transactions  | 0                                     | 0                                     | 0                              | 0                              |
| Hire purchase as seller related party transactions   | 0                                     | 0                                     | 0                              | 0                              |
| Contribution to trust controlled by company in relation to CSR expenditure                     | 0                                     | 0                                     | 0                              | 0                              |
| Transfers of research and development from enterprise related party transactions               | 0                                     | 0                                     | 0                              | 0                              |
| Transfers of research and development to enterprise related party transactions                 | 0                                     | 0                                     | 0                              | 0                              |
| Transfers under license agreements from enterprise related party transactions                  | 0                                     | 0                                     | 0                              | 0                              |
| Transfers under license agreements to enterprise related party transactions                    | 0                                     | 0                                     | 0                              | 0                              |
| Transfers under finance agreements related party transactions [Abstract]                       |                                       |                                       |                                |                                |

|  |          |          |           |           |
|--|----------|----------|-----------|-----------|
| Transfers of loan under finance agreements from enterprise related party transactions      | 0        | 0        | 0         | 0         |
| Transfers of loan under finance agreements to enterprise related party transactions        | 0        | 0        | 0         | 0         |
| Equity contributions made under finance agreements related party transactions              | 0        | 0        | 0         | 0         |
| Equity contributions received under finance agreements related party transactions          | 0        | 0        | 0         | 0         |
| Provision of guarantees or collateral by enterprise related party transactions             | 0        | 0        | 0         | 0         |
| Provision of guarantees or collateral to enterprise related party transactions             | 0        | 0        | 0         | 0         |
| Services received from management contracts  | 0        | 0        | 0         | 0         |
| Revenue from services rendered through management contracts                                | 0        | 0        | 0         | 0         |
| Expense from agency arrangements   | 0        | 0        | 0         | 0         |
| Revenue form agency arrangements   | 0        | 0        | 0         | 0         |
| Other related party transactions expense   | 0        |          | 0         |           |
| Other related party transactions income  | 0        | 0        | 0         | 0         |
| Other related party transactions contribution made   | 0        | 0        | 0         | 0         |
| Other related party transactions contribution received                                     | 0        | 0        | 0         | 0         |
| Transaction relating to key management personnel [Abstract]                                |          |          |           |           |
| Remuneration for key managerial personnel  | 9,37,500 | 9,77,000 | 27,09,350 | 26,89,143 |
| Outstanding balances for related party transactions [Abstract]                             |          |          |           |           |
| Amounts payable related party transactions   | 0        | 0        | 0         | 0         |
| Amounts receivable related party transactions  | 0        | 0        | 0         | 0         |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0        | 0        | 0         | 0         |
| Share application money received from related party  | 0        | 0        | 0         | 0         |
| Share application money given to related party   | 0        | 0        | 0         | 0         |
| Maximum amount payable to related party during period                                      | 0        | 0        | 0         | 0         |
| Maximum amount receivable from related party during period                                 | 0        | 0        | 0         | 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]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis]   | One Cube Solutions Private Limited_13   |   | Rahit Digital Distribution Private Limited_14   | Vishal Sopory_15                           |
|--|---|---|---|--|
|  | 01/04/2023 to 31/03/2024  | 01/04/2022 to 31/03/2023  | 01/04/2023 to 31/03/2024  | 01/04/2023 to 31/03/2024                   |
| Disclosure of relationship and transactions between related parties [Abstract]                 |   |   |   |  |
| Disclosure of relationship and transactions between related parties [LineItems]                |   |   |   |  |
| Name of related party  | One Cube Solutions Private Limited  | One Cube Solutions Private Limited  | Rahit Digital Distribution Private Limited  | Vishal Sopory                              |
| Country of incorporation or residence of related party   | INDIA   | INDIA   | INDIA   | INDIA                                      |
| Permanent account number of related party  | AABCO6148B  | AABCO6148B  | AAMCR5537Q  | APZPS3821B                                 |
| CIN of related party   | U72200DL2012PTC232579   | U72200DL2012PTC232579   | U46511DL2023PTC411860   |  |
| Nature of issuing authority in country of incorporation or residence                           | MCA   | MCA   | MCA   | Income Tax                                 |
| Description of nature of related party relationship  | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Key Management Personnel                   |
| Description of nature of transactions with related party                                       | Purchase ,Sale of Goods , Interest recd and Service Charges   | Purchase ,Sale of Goods , Rent and Service Charges  | Purchase and Sale of Goods  | Remuneration, RFA, Loan Taken, Loan Repaid |
| Related party transactions [Abstract]  |   |   |   |  |
| Purchases of goods related party transactions  | 7,48,76,044   | 1,21,85,336.04  | 13,40,000   | 0  |
| Revenue from sale of goods related party transactions  | 18,41,20,377  | 12,68,97,762  | 25,11,08,360  | 0  |
| Purchases of tangible assets related party transactions  | 0   | 0   | 0   | 0  |
| Sales of tangible assets related party transactions  | 0   | 0   | 0   | 0  |
| Services received related party transactions   | 15,51,391   | 28,37,806   | 0   | 0  |
| Revenue from rendering of services related party transactions                                  | 0   | 0   | 0   | 0  |
| Leases as lessor related party transactions  | 0   | 0   | 0   | 0  |
| Leases as lessee related party transactions  | 0   | 0   | 0   | 0  |
| Advances given during year related party transactions  | 0   |   | 0   | 95,00,000                                  |
| Advances taken during year related party transactions  | 0   |   | 0   | 1,11,99,999                                |
| Interest received during year related party transactions                                       | 23,62,364   | 0   | 0   | 0  |
| Interest paid during year related party transactions   | 0   |   | 0   | 0  |
| Reimbursement of expenses incurred on behalf of company during year related party transactions | 0   | 0   | 0   | 0  |
| Reimbursement of expenses incurred by related party during year related party transactions     | 0   | 0   | 0   | 0  |
| Hire purchase as purchaser related party transactions  | 0   | 0   | 0   | 0  |
| Hire purchase as seller related party transactions   | 0   | 0   | 0   | 0  |
| Contribution to trust controlled by company in relation to CSR expenditure                     | 0   | 0   | 0   | 0  |
| Transfers of research and development from enterprise related party transactions               | 0   | 0   | 0   | 0  |
| Transfers of research and development to enterprise related party transactions                 | 0   | 0   | 0   | 0  |
| Transfers under license agreements from enterprise related party transactions                  | 0   | 0   | 0   | 0  |

|  |   |        |   |           |
|--|---|--------|---|-----------|
| Transfers under license agreements to enterprise related party transactions                | 0 | 0      | 0 | 0         |
| Transfers under finance agreements related party transactions [Abstract]                   |   |        |   |           |
| Transfers of loan under finance agreements from enterprise related party transactions      | 0 | 0      | 0 | 0         |
| Transfers of loan under finance agreements to enterprise related party transactions        | 0 | 0      | 0 | 0         |
| Equity contributions made under finance agreements related party transactions              | 0 | 0      | 0 | 0         |
| Equity contributions received under finance agreements related party transactions          | 0 | 0      | 0 | 0         |
| Provision of guarantees or collateral by enterprise related party transactions             | 0 | 0      | 0 | 0         |
| Provision of guarantees or collateral to enterprise related party transactions             | 0 | 0      | 0 | 0         |
| Services received from management contracts  | 0 | 0      | 0 | 0         |
| Revenue from services rendered through management contracts                                | 0 | 0      | 0 | 0         |
| Expense from agency arrangements   | 0 | 0      | 0 | 0         |
| Revenue form agency arrangements   | 0 | 0      | 0 | 0         |
| Other related party transactions expense   | 0 | 12,000 | 0 | 24,94,742 |
| Other related party transactions income  | 0 | 0      | 0 | 0         |
| Other related party transactions contribution made   | 0 | 0      | 0 | 0         |
| Other related party transactions contribution received                                     | 0 | 0      | 0 | 0         |
| Transaction relating to key management personnel [Abstract]                                |   |        |   |           |
| Remuneration for key managerial personnel  | 0 |        | 0 | 32,82,500 |
| Outstanding balances for related party transactions [Abstract]                             |   |        |   |           |
| Amounts payable related party transactions   | 0 | 0      | 0 | 0         |
| Amounts receivable related party transactions  | 0 | 0      | 0 | 0         |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0      | 0 | 0         |
| Share application money received from related party  | 0 | 0      | 0 | 0         |
| Share application money given to related party   | 0 | 0      | 0 | 0         |
| Maximum amount payable to related party during period                                      | 0 | 0      | 0 | 0         |
| Maximum amount receivable from related party during period                                 | 0 | 0      | 0 | 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 INR

| Categories of related parties [Axis]   | Vishal Sopory_15               | X10 FINANCIAL SERVICES LIMITED_14   |
|--|--------------------------------|---|
|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2022<br>to<br>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  | Vishal Sopory                  | X10 FINANCIAL SERVICES LIMITED  |
| Country of incorporation or residence of related party   | INDIA                          | INDIA   |
| Permanent account number of related party  | APZPS3821B                     | AAACA4980C  |
| CIN of related party   |                                | U65990MH1994PLC080143   |
| Nature of issuing authority in country of incorporation or residence                           | Income Tax                     | MCA   |
| Description of nature of related party relationship  | Key Management Personnel       | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives |
| Description of nature of transactions with related party                                       | Remuneration                   | Loan Taken, Loan Paid ,interest on Loan   |
| Related party transactions [Abstract]  |                                |   |
| Purchases of goods related party transactions  | 0                              | 0   |
| Revenue from sale of goods related party transactions  | 0                              | 0   |
| Purchases of tangible assets related party transactions  | 0                              | 0   |
| Sales of tangible assets related party transactions  | 0                              | 0   |
| Revenue from rendering of services related party transactions                                  | 0                              | 0   |
| Leases as lessor related party transactions  | 0                              | 0   |
| Leases as lessee related party transactions  | 0                              | 0   |
| Advances given during year related party transactions  |                                | 25,00,000   |
| Advances taken during year related party transactions  |                                | 75,00,000   |
| Interest received during year related party transactions                                       | 0                              | 0   |
| Interest paid during year related party transactions   |                                | 6,57,098.25   |
| Reimbursement of expenses incurred on behalf of company during year related party transactions | 0                              | 0   |
| Reimbursement of expenses incurred by related party during year related party transactions     | 0                              | 0   |
| Hire purchase as purchaser related party transactions  | 0                              | 0   |
| Hire purchase as seller related party transactions   | 0                              | 0   |
| Contribution to trust controlled by company in relation to CSR expenditure                     | 0                              | 0   |
| Transfers of research and development from enterprise related party transactions               | 0                              | 0   |
| Transfers of research and development to enterprise related party transactions                 | 0                              | 0   |
| Transfers under license agreements from enterprise related party transactions                  | 0                              | 0   |
| Transfers under license agreements to enterprise related party transactions                    | 0                              | 0   |
| Transfers under finance agreements related party transactions [Abstract]                       |                                |   |
| Transfers of loan under finance agreements from enterprise related party transactions          | 0                              | 0   |
| Transfers of loan under finance agreements to enterprise related party transactions            | 0                              | 0   |
| Equity contributions made under finance agreements related party transactions                  | 0                              | 0   |
| Equity contributions received under finance agreements related party transactions              | 0                              | 0   |
| Provision of guarantees or collateral by enterprise related party transactions                 | 0                              | 0   |
| Provision of guarantees or collateral to enterprise related party transactions                 | 0                              | 0   |
| Services received from management contracts  | 0                              | 0   |
| Revenue from services rendered through management contracts                                    | 0                              | 0   |
| Expense from agency arrangements   | 0                              | 0   |
| Revenue form agency arrangements   | 0                              | 0   |
| Other related party transactions income  | 0                              | 0   |
| Other related party transactions contribution made   | 0                              | 0   |
| Other related party transactions contribution received   | 0                              | 0   |
| Transaction relating to key management personnel [Abstract]                                    |                                |   |
| Remuneration for key managerial personnel  | 29,60,000                      |   |
| Outstanding balances for related party transactions [Abstract]                                 |                                |   |
| Amounts payable related party transactions   | 0                              | 0   |

|  |   |   |
|--|---|---|
| Amounts receivable related party transactions  | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 |
| Share application money received from related party  | 0 | 0 |
| Share application money given to related party   | 0 | 0 |
| Maximum amount payable to related party during period                                      | 0 | 0 |
| Maximum amount receivable from related party during period                                 | 0 | 0 |
| 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 INR

|  | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on related party explanatory [TextBlock] |                                |                                |
| Whether there are any related party transactions during year | Yes                            | Yes                            |
| Whether company is subsidiary company                        | No                             | No                             |

### [201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
|---|--------------------------------|--------------------------------|
| 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 INR

|   | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
|---|--------------------------------|--------------------------------|
| Disclosure of earnings per share explanatory [TextBlock]                    |                                |                                |
| Weighted average shares and adjusted weighted average shares [Abstract]     |                                |                                |
| Basic weighted average shares   | [shares] 12,200                | [shares] 12,200                |
| Diluted weighted average shares   | [shares] 12,200                | [shares] 12,200                |
| Adjustments of numerator to calculate basic earnings per share [Abstract]   |                                |                                |
| Numerator to calculate basic earnings per share                             | 31,26,133.89                   | 52,75,413.42                   |
| Profit (loss) for period  | 31,26,133.89                   | 52,75,413.42                   |
| Adjustments of numerator to calculate diluted earnings per share [Abstract] |                                |                                |
| Numerator to calculate diluted earnings per share                           | 31,26,133.89                   | 52,75,413.42                   |
| Profit (loss) for period  | 31,26,133.89                   | 52,75,413.42                   |

### [202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2023<br>to<br>31/03/2024 |
|---|--------------------------------|
| 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 INR

|  | 31/03/2024 | 31/03/2023 |
|--|------------|------------|
| Disclosure of notes on income taxes explanatory [TextBlock]                          |            |            |
| Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract] |            |            |
| Components of deferred tax assets [Abstract]   |            |            |
| Deferred tax asset, employee benefits  | 0          | 0          |
| Deferred tax asset, expenditure disallowances  | 0          | 0          |
| Deferred tax asset, depreciation   | 10,19,672  | 13,11,045  |
| Deferred tax asset, provision doubtful debts   | 0          | 0          |
| Deferred tax asset, sundry debtors   | 0          | 0          |
| Deferred tax asset, unabsorbed depreciation  | 0          | 0          |
| Deferred tax asset, unrealised carried forward losses                                | 0          | 0          |
| Deferred tax asset, VRS payment  | 0          | 0          |
| Deferred tax in respect of business combinations                                     | 0          | 0          |
| Deferred tax asset, other  | 0          | 0          |
| Total deferred tax assets  | 10,19,672  | 13,11,045  |
| Components of deferred tax liabilities [Abstract]                                    |            |            |
| Deferred tax liability, depreciation   | 0          | 0          |
| Deferred tax liability, export incentives  | 0          | 0          |
| Deferred tax liability, investments  | 0          | 0          |
| Deferred tax liability, provision doubtful debts                                     | 0          | 0          |
| Deferred tax liability, provision employee benefits                                  | 0          | 0          |
| Deferred tax liability, provision expenses   | 0          | 0          |
| Deferred tax liability, technical know-how fees                                      | 0          | 0          |
| Deferred tax liability, other  | 0          | 0          |
| Total deferred tax liabilities   | 0          | 0          |

### [202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

|   | 01/04/2023<br>to<br>31/03/2024 |
|---|--------------------------------|
| 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 INR

|  | 01/04/2023<br>to<br>31/03/2024 |
|--|--------------------------------|
| 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

### Disclosure of impairment of assets in primary segment disclosure format [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Primary reportable segments [Axis]  | Primary reportable segments [Member] |                                | Primary reportable segments 1 [Member] |                                |
|---|--------------------------------------|--------------------------------|--|--------------------------------|
|   | 01/04/2023<br>to<br>31/03/2024       | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024         | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of impairment of assets in primary segment disclosure format [Abstract]  |                                      |                                |  |                                |
| Disclosure of impairment of assets in primary segment disclosure format [LineItems] |                                      |                                |  |                                |
| Impairment loss recognised in profit or loss  | 0                                    | 0                              | 0                                      | 0                              |
| Impairment loss directly recognised in revaluation surplus                          | 0                                    | 0                              | 0                                      | 0                              |
| Reversal of impairment loss recognised in profit or loss                            | 0                                    | 0                              | 0                                      | 0                              |
| Reversal of impairment loss directly recognised in revaluation surplus              | 0                                    | 0                              | 0                                      | 0                              |

### Disclosure of impairment loss and reversal of impairment loss [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of assets [Axis]  | Classes of assets [Member]     |                                | Tangible assets [Member]       |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|   | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of impairment loss and reversal of impairment loss [Abstract]  |                                |                                |                                |                                |
| Disclosure of impairment loss and reversal of impairment loss [LineItems] |                                |                                |                                |                                |
| Impairment loss recognised in profit or loss                              | 0                              | 0                              | 0                              | 0                              |
| Reversal of impairment loss recognised in profit or loss                  | 0                              | 0                              | 0                              | 0                              |
| Impairment loss directly recognised in revaluation surplus                | 0                              | 0                              | 0                              | 0                              |
| Reversal of impairment loss directly recognised in revaluation surplus    | 0                              | 0                              | 0                              | 0                              |

### Disclosure of impairment loss and reversal of impairment loss [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of assets [Axis]  | Intangible assets [Member]     |                                |
|---|--------------------------------|--------------------------------|
|   | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of impairment loss and reversal of impairment loss [Abstract]  |                                |                                |
| Disclosure of impairment loss and reversal of impairment loss [LineItems] |                                |                                |
| Impairment loss recognised in profit or loss                              | 0                              | 0                              |
| Reversal of impairment loss recognised in profit or loss                  | 0                              | 0                              |
| Impairment loss directly recognised in revaluation surplus                | 0                              | 0                              |
| Reversal of impairment loss directly recognised in revaluation surplus    | 0                              | 0                              |

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

**Disclosure of other provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of other provisions [Axis]                           | Company total other provisions [Member] |                                |            | Warranty provision [Member]    |
|--|---|--------------------------------|------------|--------------------------------|
|  | 01/04/2023<br>to<br>31/03/2024          | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024 |
| Disclosure of other provisions [Abstract]                    |   |                                |            |                                |
| Disclosure of other provisions [LineItems]                   |   |                                |            |                                |
| Reconciliation of changes in other provisions [Abstract]     |   |                                |            |                                |
| Changes in other provisions [Abstract]                       |   |                                |            |                                |
| Additional provisions, other provisions                      | 0                                       | 0                              |            | 0                              |
| Increase in existing other provisions                        | 0                                       | 0                              |            | 0                              |
| Provision used, other provisions                             | 0                                       | 0                              |            | 0                              |
| Unused provision reversed, other provisions                  | 0                                       | 0                              |            | 0                              |
| Total changes in other provisions                            | 0                                       | 0                              |            | 0                              |
| Other provisions at end of period                            | 0                                       | 0                              | 0          | 0                              |
| Asset recognised for expected reimbursement other provisions | 0                                       | 0                              |            | 0                              |
| Expected reimbursement other provisions                      | 0                                       | 0                              |            | 0                              |

**Disclosure of other provisions [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of other provisions [Axis]                           | Warranty provision [Member]    |            | Restructuring provision [Member] |                                |
|--|--------------------------------|------------|----------------------------------|--------------------------------|
|  | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024   | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of other provisions [Abstract]                    |                                |            |                                  |                                |
| Disclosure of other provisions [LineItems]                   |                                |            |                                  |                                |
| Reconciliation of changes in other provisions [Abstract]     |                                |            |                                  |                                |
| Changes in other provisions [Abstract]                       |                                |            |                                  |                                |
| Additional provisions, other provisions                      | 0                              |            | 0                                | 0                              |
| Increase in existing other provisions                        | 0                              |            | 0                                | 0                              |
| Provision used, other provisions                             | 0                              |            | 0                                | 0                              |
| Unused provision reversed, other provisions                  | 0                              |            | 0                                | 0                              |
| Total changes in other provisions                            | 0                              |            | 0                                | 0                              |
| Other provisions at end of period                            | 0                              | 0          | 0                                | 0                              |
| Asset recognised for expected reimbursement other provisions | 0                              |            | 0                                | 0                              |
| Expected reimbursement other provisions                      | 0                              |            | 0                                | 0                              |

**Disclosure of other provisions [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of other provisions [Axis]                           | Restructuring provision [Member]<br>31/03/2022 | CSR expenditure provision [Member] |                          |            |
|--|--|------------------------------------|--------------------------|------------|
|  |  | 01/04/2023 to 31/03/2024           | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of other provisions [Abstract]                    |  |                                    |                          |            |
| Disclosure of other provisions [LineItems]                   |  |                                    |                          |            |
| Reconciliation of changes in other provisions [Abstract]     |  |                                    |                          |            |
| Changes in other provisions [Abstract]                       |  |                                    |                          |            |
| Additional provisions, other provisions                      |  | 0                                  | 0                        |            |
| Increase in existing other provisions                        |  | 0                                  | 0                        |            |
| Provision used, other provisions                             |  | 0                                  | 0                        |            |
| Unused provision reversed, other provisions                  |  | 0                                  | 0                        |            |
| Total changes in other provisions                            |  | 0                                  | 0                        |            |
| Other provisions at end of period                            | 0  | 0                                  | 0                        | 0          |
| Asset recognised for expected reimbursement other provisions |  | 0                                  | 0                        |            |
| Expected reimbursement other provisions                      |  | 0                                  | 0                        |            |

**Disclosure of other provisions [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of other provisions [Axis]                           | Legal proceedings provision [Member] |                          |            | Refunds provision [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 other provisions [Abstract]                    |                                      |                          |            |                            |
| Disclosure of other provisions [LineItems]                   |                                      |                          |            |                            |
| Reconciliation of changes in other provisions [Abstract]     |                                      |                          |            |                            |
| Changes in other provisions [Abstract]                       |                                      |                          |            |                            |
| Additional provisions, other provisions                      | 0                                    | 0                        |            | 0                          |
| Increase in existing other provisions                        | 0                                    | 0                        |            | 0                          |
| Provision used, other provisions                             | 0                                    | 0                        |            | 0                          |
| Unused provision reversed, other provisions                  | 0                                    | 0                        |            | 0                          |
| Total changes in other provisions                            | 0                                    | 0                        |            | 0                          |
| Other provisions at end of period                            | 0                                    | 0                        | 0          | 0                          |
| Asset recognised for expected reimbursement other provisions | 0                                    | 0                        |            | 0                          |
| Expected reimbursement other provisions                      | 0                                    | 0                        |            | 0                          |

**Disclosure of other provisions [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of other provisions [Axis]                           | Refunds provision [Member]     |            | Onerous contracts provision [Member] |                                |
|--|--------------------------------|------------|--------------------------------------|--------------------------------|
|  | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 | 01/04/2023<br>to<br>31/03/2024       | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of other provisions [Abstract]                    |                                |            |                                      |                                |
| Disclosure of other provisions [LineItems]                   |                                |            |                                      |                                |
| Reconciliation of changes in other provisions [Abstract]     |                                |            |                                      |                                |
| Changes in other provisions [Abstract]                       |                                |            |                                      |                                |
| Additional provisions, other provisions                      | 0                              |            | 0                                    | 0                              |
| Increase in existing other provisions                        | 0                              |            | 0                                    | 0                              |
| Provision used, other provisions                             | 0                              |            | 0                                    | 0                              |
| Unused provision reversed, other provisions                  | 0                              |            | 0                                    | 0                              |
| Total changes in other provisions                            | 0                              |            | 0                                    | 0                              |
| Other provisions at end of period                            | 0                              | 0          | 0                                    | 0                              |
| Asset recognised for expected reimbursement other provisions | 0                              |            | 0                                    | 0                              |
| Expected reimbursement other provisions                      | 0                              |            | 0                                    | 0                              |

**Disclosure of other provisions [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

| Classes of other provisions [Axis]                           | Onerous contracts provision [Member] | Provision for decommissioning restoration and rehabilitation costs [Member] |                                |            |
|--|--------------------------------------|---|--------------------------------|------------|
|  |                                      | 01/04/2023<br>to<br>31/03/2024  | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 |
| Disclosure of other provisions [Abstract]                    |                                      |   |                                |            |
| Disclosure of other provisions [LineItems]                   |                                      |   |                                |            |
| Reconciliation of changes in other provisions [Abstract]     |                                      |   |                                |            |
| Changes in other provisions [Abstract]                       |                                      |   |                                |            |
| Additional provisions, other provisions                      |                                      | 0   | 0                              |            |
| Increase in existing other provisions                        |                                      | 0   | 0                              |            |
| Provision used, other provisions                             |                                      | 0   | 0                              |            |
| Unused provision reversed, other provisions                  |                                      | 0   | 0                              |            |
| Total changes in other provisions                            |                                      | 0   | 0                              |            |
| Other provisions at end of period                            | 0                                    | 0   | 0                              | 0          |
| Asset recognised for expected reimbursement other provisions |                                      | 0   | 0                              |            |
| Expected reimbursement other provisions                      |                                      | 0   | 0                              |            |

**Disclosure of other provisions [Table]**

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of other provisions [Axis]                           | Miscellaneous other provisions [Member] |                                |            |
|--|---|--------------------------------|------------|
|  | 01/04/2023<br>to<br>31/03/2024          | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 |
| Disclosure of other provisions [Abstract]                    |   |                                |            |
| Disclosure of other provisions [LineItems]                   |   |                                |            |
| Reconciliation of changes in other provisions [Abstract]     |   |                                |            |
| Changes in other provisions [Abstract]                       |   |                                |            |
| Additional provisions, other provisions                      | 0                                       | 0                              |            |
| Increase in existing other provisions                        | 0                                       | 0                              |            |
| Provision used, other provisions                             | 0                                       | 0                              |            |
| Unused provision reversed, other provisions                  | 0                                       | 0                              |            |
| Total changes in other provisions                            | 0                                       | 0                              |            |
| Other provisions at end of period                            | 0                                       | 0                              | 0          |
| Asset recognised for expected reimbursement other provisions | 0                                       | 0                              |            |
| Expected reimbursement other provisions                      | 0                                       | 0                              |            |

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

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>31/03/2022</b>     |
|---|---|---|-----------------------|
| Disclosure of cash flow statement explanatory [TextBlock]                 |   |   |                       |
| Cash and cash equivalents if different from balance sheet [Abstract]      |   |   |                       |
| Cash and cash equivalents cash flow statement                             | 2,19,78,216.88                          | 5,00,46,815.9                           | 3,06,90,441.36        |
| Bank overdrafts classified as cash equivalents                            | 0                                       | 0                                       |                       |
| Other differences to cash and cash equivalents in statement of cash flows | 0                                       | 0                                       |                       |
| <b>Total cash and cash equivalents</b>                                    | <b>2,19,78,216.88</b>                   | <b>5,00,46,815.9</b>                    | <b>3,06,90,441.36</b> |
| Income taxes paid (refund) [Abstract]                                     |   |   |                       |
| Income taxes paid (refund), classified as operating activities            | 18,95,795                               | 22,37,555                               |                       |
| <b>Total income taxes paid (refund)</b>                                   | <b>18,95,795</b>                        | <b>22,37,555</b>                        |                       |

**[300200] Notes - Construction contracts**

Unless otherwise specified, all monetary values are in INR

|  | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|--|---|---|
| Disclosure of recognised revenue from construction contracts explanatory [TextBlock] |   |   |
| Revenue from construction contracts  | 0                                       | 0                                       |
| Disclosures in respect of contracts in progress [Abstract]                           |   |   |
| Costs incurred and recognised profits (less recognised losses)                       | 0                                       | 0                                       |
| Advances received for contracts in progress  | 0                                       | 0                                       |
| Retention for contracts in progress  | 0                                       | 0                                       |

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

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>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   | 127,39,45,701                           | 140,53,39,903.48                        |
| Revenue from sale of services   | 2,67,90,022.24                          | 2,15,35,452.15                          |
| Other operating revenues  | 2,22,159.45                             | 8,86,235.65                             |
| Excise duty   | 0                                       | 0                                       |
| Service tax collected   | 0                                       | 0                                       |
| Other duties taxes collected  | 0                                       | 0                                       |
| Total revenue from operations other than finance company  | 130,09,57,882.69                        | 142,77,61,591.28                        |
| Disclosure of revenue from operations for finance company [Abstract]  |   |   |
| Revenue from interest   | 0                                       | 0                                       |
| Revenue from other financial services   | 0                                       | 0                                       |
| Total revenue from operations finance company   | 0                                       | 0                                       |
| Total revenue from operations   | 130,09,57,882.69                        | 142,77,61,591.28                        |
| Other income  | 91,33,235.24                            | 27,01,171                               |
| Total revenue   | 131,00,91,117.93                        | 143,04,62,762.28                        |
| Expenses [Abstract]   |   |   |
| Cost of materials consumed  | 0                                       | 0                                       |
| Purchases of stock-in-trade   | 131,91,32,405.01                        | 142,73,85,733.18                        |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade   | -10,32,49,687.48                        | -9,05,97,725.1                          |
| Employee benefit expense  | 3,42,53,057.13                          | 2,55,22,320.9                           |
| Finance costs   | 3,04,71,416.31                          | 2,91,89,070.7                           |
| Depreciation, depletion and amortisation expense [Abstract]   |   |   |
| Depreciation expense  | 16,94,930                               | 16,95,771                               |
| Amortisation expense  | 8,47,041                                | 9,59,936                                |
| Depletion expense   | 0                                       | 0                                       |
| Total depreciation, depletion and amortisation expense  | 25,41,971                               | 26,55,707                               |
| CSR expenditure   | 0                                       | 0                                       |
| Other expenses  | 2,20,97,108.07                          | 2,91,44,774.18                          |
| Total expenses  | 130,52,46,270.04                        | 142,32,99,880.86                        |
| Total profit before prior period items, exceptional items, extraordinary items and tax                                      | 48,44,847.89                            | 71,62,881.42                            |
| Exceptional items before tax  | 0                                       | 0                                       |
| Total profit before extraordinary items and tax   | 48,44,847.89                            | 71,62,881.42                            |
| Total profit before tax   | 48,44,847.89                            | 71,62,881.42                            |
| Tax expense [Abstract]  |   |   |
| Current tax   | 14,27,341                               | 18,95,795                               |
| Deferred tax  | 2,91,373                                | -8,327                                  |
| Total tax expense   | 17,18,714                               | 18,87,468                               |
| Total profit (loss) for period from continuing operations   | 31,26,133.89                            | 52,75,413.42                            |
| Total profit (loss) for period before minority interest   | 31,26,133.89                            | 52,75,413.42                            |
| Profit (loss) of minority interest  | 0                                       | 0                                       |
| Share of profit (loss) of associates  | 0                                       | 0                                       |
| Total profit (loss) for period  | 31,26,133.89                            | 52,75,413.42                            |
| Additional disclosure on discontinuing operations [Abstract]  |   |   |
| Pre-tax gain or loss recognised on disposal of assets or settlement of liabilities attributable to discontinuing operations | 0                                       | 0                                       |
| Earnings per equity share [Abstract]  |   |   |
| Basic earning per equity share  | [INR/shares] 256.24                     | [INR/shares] 432.41                     |
| Diluted earnings per equity share   | [INR/shares] 256.24                     | [INR/shares] 432.41                     |
| Basic earning per equity share before extraordinary items   | [INR/shares] 256.24                     | [INR/shares] 432.41                     |
| Diluted earnings per equity share before extraordinary items  | [INR/shares] 256.24                     | [INR/shares] 432.41                     |

|                                   |                 |                 |
|-----------------------------------|-----------------|-----------------|
| 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 INR

|  | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|--|---|---|
| Subclassification and notes on income and expense explanatory [TextBlock]              |   |   |
| Disclosure of revenue from sale of products [Abstract]                                 |   |   |
| Revenue from sale of products [Abstract]   |   |   |
| Revenue from sale of products, gross   | 127,67,56,906.66                        | 140,71,28,547.34                        |
| Returns on revenue from sale of products   | 28,11,205.66                            | 17,88,643.86                            |
| Total revenue from sale of products  | 127,39,45,701                           | 140,53,39,903.48                        |
| Disclosure of revenue from sale of services [Abstract]                                 |   |   |
| Revenue from sale of services [Abstract]   |   |   |
| Revenue from sale of services, gross   | 2,67,90,022.24                          | 2,15,35,452.15                          |
| Brokerage discounts rebates on revenue from sale of services                           | 0                                       | 0                                       |
| Returns on revenue from sale of services   | 0                                       | 0                                       |
| Other allowances deductions on revenue from sale of services                           | 0                                       | 0                                       |
| Total revenue from sale of services  | 2,67,90,022.24                          | 2,15,35,452.15                          |
| Disclosure of other operating revenues [Abstract]                                      |   |   |
| Other operating revenues [Abstract]  |   |   |
| Net gain/loss on foreign currency fluctuations treated as other operating revenue      | -12,661                                 | 3,36,340.56                             |
| Miscellaneous other operating revenues   | 2,34,820.45                             | 5,49,895.09                             |
| Total other operating revenues   | 2,22,159.45                             | 8,86,235.65                             |
| Disclosure of other income [Abstract]  |   |   |
| Interest income [Abstract]   |   |   |
| Interest income on current investments [Abstract]                                      |   |   |
| Interest on fixed deposits, current investments  | 19,00,045                               | 23,19,957                               |
| Interest from customers on amounts overdue, current investments                        | 24,34,736.88                            | 0                                       |
| Total interest income on current investments   | 43,34,781.88                            | 23,19,957                               |
| Interest income on long-term investments [Abstract]                                    |   |   |
| Interest on other long-term investments  | 0                                       | 0                                       |
| Total interest income on long-term investments   | 0                                       | 0                                       |
| Total interest income  | 43,34,781.88                            | 23,19,957                               |
| Dividend income [Abstract]   |   |   |
| 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]  |   |   |
| Surplus on disposal, discard, demolition and destruction of depreciable tangible asset | 15,17,328                               | 0                                       |
| Interest on income tax refund  | 60,322                                  | 2,72,214                                |
| Miscellaneous other non-operating income   | 32,20,803.36                            | 1,09,000                                |
| Total other non-operating income   | 47,98,453.36                            | 3,81,214                                |
| Income from pipeline transportation  | 0                                       | 0                                       |
| Total other income   | 91,33,235.24                            | 27,01,171                               |
| Disclosure of finance cost [Abstract]  |   |   |
| Interest expense [Abstract]  |   |   |
| Interest expense borrowings  | 2,88,99,844.13                          | 2,66,00,064.34                          |
| Other interest charges   | 46,951                                  | 7,787                                   |
| Total interest expense   | 2,89,46,795.13                          | 2,66,07,851.34                          |
| Other borrowing costs  | 15,24,621.18                            | 25,81,219.36                            |
| Total finance costs  | 3,04,71,416.31                          | 2,91,89,070.7                           |
| Employee benefit expense [Abstract]  |   |   |
| Salaries and wages   | 2,27,95,439                             | 1,79,28,205                             |
| Managerial remuneration [Abstract]   |   |   |
| Remuneration to directors [Abstract]   |   |   |
| Salary to directors  | 69,29,350                               | 59,89,143                               |
| Other benefits to directors  | 24,94,742                               | 0                                       |
| Total remuneration to directors  | 94,24,092                               | 59,89,143                               |

|   |                |                |
|---|----------------|----------------|
| Remuneration to manager [Abstract]  |                |                |
| Other benefits to manager   | 0              | 0              |
| Total remuneration to manager   | 0              | 0              |
| Total managerial remuneration   | 94,24,092      | 59,89,143      |
| Contribution to provident and other funds [Abstract]                                |                |                |
| Contribution to provident and other funds for others                                | 3,42,924       | 3,48,353       |
| Total contribution to provident and other funds                                     | 3,42,924       | 3,48,353       |
| Employee medical insurance expenses   | 4,46,250       | 3,87,801       |
| Gratuity  | 2,11,295       | 1,34,457       |
| Staff welfare expense   | 9,76,621.13    | 7,10,385.9     |
| Other employee related expenses   | 56,436         | 23,976         |
| Total employee benefit expense  | 3,42,53,057.13 | 2,55,22,320.9  |
| Breakup of other expenses [Abstract]  |                |                |
| Consumption of stores and spare parts   | 0              | 0              |
| Power and fuel  | 0              | 0              |
| Rent  | 27,68,405      | 41,67,154.42   |
| Repairs to building   | 8,11,776.06    | 9,22,929.81    |
| Repairs to machinery  | 3,75,274.12    | 2,33,812.07    |
| Insurance   | 2,50,371       | 1,40,106       |
| Rates and taxes excluding taxes on income [Abstract]                                |                |                |
| Other cess taxes  | 1,81,263.14    | 3,52,894.49    |
| Provision wealth tax  | 0              | 0              |
| Total rates and taxes excluding taxes on income                                     | 1,81,263.14    | 3,52,894.49    |
| Subscriptions membership fees   | 3,35,506.55    | 73,378         |
| Electricity expenses  | 4,39,247.34    | 6,53,136.17    |
| Telephone postage   | 2,52,169.28    | 2,80,327.3     |
| Printing stationery   | 77,335         | 1,19,743       |
| Information technology expenses   | 2,04,596.73    | 1,94,270.28    |
| Travelling conveyance   | 18,30,300.25   | 24,51,458.22   |
| Entertainment expenses  | 16,37,901.92   | 9,94,700.37    |
| Legal professional charges  | 4,36,351.44    | 3,31,220       |
| Directors sitting fees  | 0              | 0              |
| Advertising promotional expenses  | 0              | 10,00,000      |
| Commission paid other selling agents  | 81,10,834      | 91,47,810      |
| Transportation distribution expenses  | 23,20,528.64   | 28,17,260.26   |
| 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   | 22,545         | 38,12,218.78   |
| Bad debts advances written off  | 0              | 0              |
| Total write-off assets  | 22,545         | 38,12,218.78   |
| Loss on disposal of intangible asset  | 0              | 0              |
| Loss on disposal, discard, demolition and destruction of depreciable tangible asset | 0              | 1,87,537.83    |
| Payments to auditor [Abstract]  |                |                |
| Payment for audit services  | 3,50,000       | 3,50,000       |
| Payment for other services  | 2,53,500       | 2,70,500       |
| Payment for reimbursement of expenses   | 0              | 0              |
| Total payments to auditor   | 6,03,500       | 6,20,500       |
| Miscellaneous expenses  | 14,39,202.6    | 6,44,317.18    |
| Total other expenses  | 2,20,97,108.07 | 2,91,44,774.18 |
| Current tax [Abstract]  |                |                |
| Current tax pertaining to current year  | 14,27,341      | 18,95,795      |
| Total current tax   | 14,27,341      | 18,95,795      |

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

**Details of goods purchased [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Categories of goods purchased [Axis]                             | Goods purchased [Member]       |                                | Goods purchased 1 [Member]     |                                |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|  | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2022<br>to<br>31/03/2023 |
| Additional information on profit and loss account [Abstract]     |                                |                                |                                |                                |
| Additional details in case of manufacturing companies [Abstract] |                                |                                |                                |                                |
| Details of goods purchased [Abstract]                            |                                |                                |                                |                                |
| Details of goods purchased [LineItems]                           |                                |                                |                                |                                |
| Description of goods purchased                                   | Computer, Computer Peripherals | Computer, Computer Peripherals | Computer, Computer Peripherals | Computer, Computer Peripherals |
| Total goods purchased  | 131,91,32,405.01               | 142,73,85,733.18               | 131,91,32,405.01               | 142,73,85,733.18               |

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|---|---|---|
| Additional information on profit and loss account explanatory [TextBlock]           |   |   |
| Changes in inventories of finished goods  | -10,32,49,687.48                        | -9,05,97,725.1                          |
| Changes in other inventories  | 0                                       | 0                                       |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | -10,32,49,687.48                        | -9,05,97,725.1                          |
| Exceptional items before tax  | 0                                       | 0                                       |
| Total exceptional items   | 0                                       | 0                                       |
| Total exceptional and extraordinary items   | 0                                       | 0                                       |
| Revenue information technology services   | 2,67,90,022.24                          | 2,15,35,452.15                          |
| Total gross income from services rendered   | 2,67,90,022.24                          | 2,15,35,452.15                          |
| Value of imports of raw materials   | 0                                       | 5,77,875                                |
| Value of imports of components and spare parts                                      | 0                                       | 0                                       |
| Value of imports of capital goods   | 0                                       | 0                                       |
| Total value of imports calculated on CIF basis                                      | 0                                       | 5,77,875                                |
| Expenditure on royalty  | 0                                       | 0                                       |
| Expenditure on know-how   | 0                                       | 0                                       |
| Expenditure on professional and consultation fees                                   | 0                                       | 0                                       |
| Expenditure on interest   | 0                                       | 0                                       |
| Expenditure on other matters  | 0                                       | 0                                       |
| Expenditure on dividend paid  | 0                                       | 0                                       |
| Total expenditure in foreign currency   | 0                                       | 0                                       |
| Special dividend remitted in foreign currency                                       | 0                                       | 0                                       |
| Total amount of dividend remitted in foreign currency                               | 0                                       | 0                                       |
| FOB value of manufactured goods exported  | 0                                       | 0                                       |
| FOB value of traded goods exported  | 20,00,492.2                             | 0                                       |
| Total earnings on export of goods calculated on FOB basis                           | 20,00,492.2                             | 0                                       |
| Earnings on royalty   | 0                                       | 0                                       |
| Earnings on know-how  | 0                                       | 0                                       |
| Earnings on professional and consultation fees                                      | 0                                       | 0                                       |
| Total earnings on royalty, know-how, professional and consultation fees             | 0                                       | 0                                       |
| Earnings on interest  | 0                                       | 0                                       |
| Earnings on dividend  | 0                                       | 0                                       |
| Total earnings on interest and dividend   | 0                                       | 0                                       |
| Earnings on other income  | 0                                       | 0                                       |
| Total earnings in foreign currency  | 20,00,492.2                             | 0                                       |
| Nature of earnings on other income in foreign currency                              | Export of Goods                         | NIL                                     |
| Domestic sale traded goods  | 127,19,45,208.8                         | 140,53,39,903.48                        |
| Total domestic turnover goods, gross  | 127,19,45,208.8                         | 140,53,39,903.48                        |
| Export sale manufactured goods  | 20,00,492.2                             | 0                                       |
| Export sale traded goods  | 0                                       | 0                                       |
| Total export turnover goods, gross  | 20,00,492.2                             | 0                                       |
| Total revenue from sale of products   | 127,39,45,701                           | 140,53,39,903.48                        |
| Domestic revenue services   | 2,67,90,022.24                          | 2,15,35,452.15                          |
| Export revenue services   | 0                                       | 0                                       |
| Total revenue from sale of services   | 2,67,90,022.24                          | 2,15,35,452.15                          |
| Expenditure on corporate social responsibility activities as per guidelines         | 0                                       | 0                                       |
| Gross value of transaction with related parties as per AS-18                        | 52,73,38,867.92                         | 14,92,16,145                            |
| Bad debts of related parties as per AS-18   | 0                                       | 0                                       |

### [300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

|   | <b>01/04/2023<br/>to<br/>31/03/2024</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|---|---|---|
| Disclosure of revenue explanatory [TextBlock] | Textual information (36)<br>[See below] |   |
| Share revenue from operations joint ventures  | 0                                       | 0                                       |

## Textual information (36)

### Disclosure of revenue explanatory [Text Block]

Revenue Recognition

: The Company is following accrual basis of accounting and incomes and expenditures have been recognized on accrual basis. Sales have been booked on the basis of dispatch from the godown/sales office. Service Charges on Due Basis.

### [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 INR

| Key managerial personnels and directors [Axis]  | Director_12                    | Director_13                    | Director_14                    |
|---|--------------------------------|--------------------------------|--------------------------------|
|   | 01/04/2023<br>to<br>31/03/2024 | 01/04/2023<br>to<br>31/03/2024 | 01/04/2023<br>to<br>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  | Vishal Sopory                  | Gurjeet Singh Kohli            | Avanti Sopory                  |
| Director identification number of key managerial personnel or director  | 05135147                       | 00529588                       | 09809248                       |
| Permanent account number of key managerial personnel or director  | APZPS3821B                     | AAAPS0441F                     | AJHPK0185C                     |
| Date of birth of key managerial personnel or director   | 14/09/1977                     | 16/10/1969                     | 22/09/1978                     |
| Designation of key managerial personnel or director   | Director                       | Director                       | Director                       |
| Qualification of key managerial personnel or director   | Graduate                       | Graduate                       | Graduate                       |
| Shares held by key managerial personnel or director   | [shares] 7,200                 | [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   | 32,82,500                      | 27,09,350                      | 9,37,500                       |
| Perquisites key managerial personnel or director  | 24,94,742                      | 0                              | 0                              |
| Profits in lieu of salary key managerial personnel or director  | 0                              | 0                              | 0                              |
| Gross salary to key managerial personnel or director  | 57,77,242                      | 27,09,350                      | 9,37,500                       |
| Sitting fees key managerial personnel or director   | 0                              | 0                              | 0                              |
| Stock option key managerial personnel or director   | 0                              | 0                              | 0                              |
| 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                              |
| Other compensation key managerial personnel or director   | 0                              | 0                              | 0                              |
| Total key managerial personnel or director remuneration   | 57,77,242                      | 27,09,350                      | 9,37,500                       |

### [301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

|   |                                |
|---|--------------------------------|
|   | 01/04/2023<br>to<br>31/03/2024 |
| Disclosure of corporate social responsibility explanatory [TextBlock]           |                                |
| Whether provisions of corporate social responsibility are applicable on company | No                             |
| Whether company has written CSR policy  | No                             |