

**TRANSLINE TECHNOLOGIES LIMITED**  
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Name of company	TRANSLINE TECHNOLOGIES LIMITED	
Corporate identity number	U72900DL2001PLC109496	
Permanent account number of entity	AABCT3687J	
Address of registered office of company	23-A SHIVAJI MARGTHIRD FLOOR, NEW DELHI, Delhi, India, 110015	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	[pure] 227	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	06/09/2024	
Period covered by financial statements	12 months	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Date from which register of members remained closed	24/09/2024	
Date till which register of members remained closed	30/09/2024	
Name of registrar and transfer agent	Bigshare Services Pvt. Ltd.	
Address and contact details of registrar and transfer agent	302, Kushal Bazar 32-33, Ne h r u P l a c e , New Delhi-110019	
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)	23A, 3rd Floor, Shivaji Marg	
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)	110015	
Name of district of place of maintenance of computer servers (storing accounting data)	West Delhi	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	8080803988	

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

..(1)

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

Types of principal product or services [Axis]	2
	<b>01/04/2023 to 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	9983
Description of product or service category	O T H E R PROFESSIONAL, TECHNICAL AND BUSINESS SERVICES
Turnover of product or service category	22,804.38
Highest turnover contributing product or service (ITC 8 digit) code	99831279
Description of product or service	computer solutions & technologies
Turnover of highest contributing product or service	22,804.38
Quantity of highest contributing product or service in UoM	[pure] 100

**[400400] Disclosures - Directors report****Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	1	2
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Arun	Amita
Last name of director	Gupta	Gupta
Designation of director	Managing Director	Director
Director identification number of director	00217119	00216714
Date of signing board report	06/09/2024	06/09/2024

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	During the year under review, the Company has earned a net profit of Rs. 35.68 Crore. The amount has been transferred to Reserves and Surplus.
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]
Details regarding energy conservation	Textual information (4) [See below]
Details regarding technology absorption	Textual information (5) [See below]
Details regarding foreign exchange earnings and outgo	Foreign Exchange Earnings NA Foreign Exchange Outgo:Rs. 47187000
Disclosures in director's responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [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	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	06/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (10) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (11) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Disclosed in Directors Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (12) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (13) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (14) [See below]
Disclosure of change in nature of business [TextBlock]	Not Applicable
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (15) [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 as of 31st March 2024.
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (16) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (17) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (18) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (19) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (20) [See below]
Number of meetings of board	[pure] 20

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

To the Members of,

TRANSLINE TECHNOLOGIES LIMITED

The Board presents the 24th Annual Report of the Company ‘TRANSLINE TECHNOLOGIES LIMITED’ on the business and operations of the Company together with the Audited Financial Statements for the financial year ended on March 31, 2024.

This report is in accordance with the applicable provisions of the Companies Act, 2013 (“the Act”).

1.FINANCIAL HIGHLIGHTS

The financial highlights are set out below:

Year ended	For the financial year ended 2023 - 24	For the financial year ended 2022-23
Total Revenue	22847.51	11478.19
Less: Total Expenditure	17971.37	10248.25
Profit before depreciation finance Costs & tax	5291.96	1465.86
Less: Depreciation & amortization expenses	148.91	96.27
Less: Finance Costs	266.91	139.59
Profit/(Loss) before tax	4876.14	1229.94
Less: Provision for Tax	1219.68	233.59
Add: Deferred Tax Liability	13.27	(5.95)
Profit for the year		
(Before adjustment of Minority of interest/ Associates)	3558.49	1002.81

(In Lakhs)

• STATE OF THE COMPANY’S AFFAIRS/REVIEW OF BUSINESS OPERATIONS

During the financial year 2023-24, total revenue increased to Rs. 22847.51 Lakhs against Rs. 11478.19 Lakhs in the previous year. The Profit after tax (PAT) for the current year is Rs. 3558.49 Lakhs against Rs. 1002.81 Lakhs in the previous year.

The company is taking effective steps to improve the performance of the Company through growth in revenue, managing cost, strategic marketing, increasing brand awareness and brand equity through advertisement campaigns, etc.

## • BOARD EVALUATION

The provisions with respect to the evaluation of the Board, Committees, individual Directors under the Companies Act, 2013 are not applicable to the Company but with a view to practice the highest standards of Corporate Governance a structured questionnaire by an independent Director covering various aspects of the Board's functioning, Board culture, performance of specific duties by Directors, and contribution to the Board proceedings was circulated to the members of the Board for the Financial Year 2023-24. Based on the responses received, the Board as a whole, the Committees, the Chairperson, and individual Directors were separately evaluated by the Independent Director and placed such report at the meeting of the Board of Directors.

## • SHARE CAPITAL

During the year under review, there has been a change in the Share Capital of the Company. The Authorized Share Capital of the Company has been increased from Rs. 11,00,00,000 to Rs. 17,50,00,000 on 29th May 2023 and further from Rs. 17,50,00,000 to Rs. 25,00,00,000 on 22nd March 2024.

The paid-share capital of the company has increased from Rs. 7,56,77,580 to Rs. 16,21,03,760 by way of:

- Issue of 7567758 Bonus Shares to the Shareholders of the Company in the ratio (1:1) i.e. 1 share for every 1 share held by shareholder approved in Extraordinary General Meeting of the company dated 29th May 2023.
- Issue of 800000 fresh equity shares with a face value of Rs. 10 each along with a premium of Rs. 125 each per share by way of Private Placement and approval of shareholders is accorded in Extraordinary General Meeting of the company dated 15th July 2023.
- Issue of 274860 fresh equity shares with a face value of Rs. 10 each along with a premium of Rs. 260 each per share by way of Private Placement and approval of shareholders is accorded in Extraordinary General Meeting of the company dated 2nd March 2024.
- DIVIDEND

In order to conserve cash and ensure liquidity for the operations for the Financial Year 2023-24, the Board of Directors decided not to recommend any dividend to the shareholders for the Financial Year 2023-24.

## **6.DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE REPORTABLE TO THE CENTRAL GOVERNMENT**

**No material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of the audit.**

## **7.TRANSFER TO RESERVES**

During the year under review, the Company has earned a net profit of Rs. 35.68 Crore. The amount has been transferred to Reserves and Surplus.

## **8.SHARE CAPITAL**

The paid-up equity share capital as of 31st March 2024 was Rs. 16,21,03,760.

## **9.FINANCE**

Cash and cash equivalents as of 31st March 2024 were Rs. 229.75 Lakhs. The Company continues to focus on judicious management of its working capital.

## **10.DEPOSITS**

The Company has neither invited nor accepted any deposit from the public within the meaning of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014 during the year under review.

## • EXTRACT OF ANNUAL RETURN

Pursuant to Section 92(3) of the Act, the Annual Return for the Financial Year ended on 31st March 2024 shall be uploaded on the website of the Company and can be accessed through the link [www.translineindia.com](http://www.translineindia.com).

## • SUBSIDIARIES/ ASSOCIATES OR JOINT VENTURES

The company does not have any subsidiaries as of 31st March 2024.

## **13.MATERIAL CHANGES AND COMMITMENTS IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY**

In terms of section 134(3)(l) of the Companies Act, 2013, no material changes and commitments which could affect the Company's financial

position have occurred between the end of the financial year of the Company and date of this Report.

- CHANGES IN THE NATURE OF BUSINESS

During the period under review, there has been no change in the nature of the business of the Company.

- CHANGES IN THE CAPITAL STRUCTURE

During the review period, the company issued 7,567,758 bonus shares on May 31, 2023, at a 1:1 ratio. Additionally, the company allotted 800,000 shares in Series A, each with a face value of Rs. 10, on private placement basis at Rs. 135 per share (including a Rs. 125 premium) on August 14, 2023. Furthermore, the company allotted 2,74,860 in Series B equity shares, each with a face value of Rs. 10, on private placement basis at Rs. 270 per share (including a Rs. 260 premium) on March 29, 2024.

As a result, the company's share capital increased to Rs. 16,21,03,760 during the review period.

16.Directors And Key Managerial Personnel

16.1 Appointment and Tenure

All Executive Directors, except Managing Directors, are subject to retirement by rotation and at every Annual General Meeting, 1/3rd of such Directors as are liable to retire by rotation, if eligible, generally offer themselves for re-election, in accordance with the provisions of section 152 of the Companies Act, 2013 and that of the Articles of Association of the company. The Executive Directors on the Board serve in accordance with the terms of their contracts of service with the Company.

- Appointments / Resignations from the Board of Directors

Mr. Bhim Sain Goyal (DIN: 02139510) was appointed on 22.02.2024 as the additional Independent director of the Company.

16.3 Key Managerial Personnel

The following were Key Managerial Personnel of your Company in terms of Section 203 of the Act as on 31st March, 2024;

Mr. Arjun Singh Bisht- Chief Financial Officer (CFO)

Ms. Preeti Kataria- Company Secretary

During the period under review there is no change in any position which is considered as KMP.

- BOARD MEETINGS

The Board met 20 (Twenty) times in the Financial Year 2023-24. The maximum interval between any two Board Meetings did not exceed 120 (one hundred and twenty) days. The number and dates of meetings of Board held during financial year 2023-24 are as under:

S. No. of Meeting	DAY	DATE
01/2023-24	Tuesday	25th April, 2023
02/2023-24	Saturday	6th May, 2023
03/2023-24	Tuesday	16th May, 2023
04/2023-24	Wednesday	31st May, 2023
05/2023-24	Saturday	17th June, 2023

06/2023-24	Monday	3rd July, 2023
07/2023-24	Tuesday	1st August, 2023
08/2023-24	Monday	14th August, 2023
09/2023-24	Monday	28th August, 2023
10/2023-24	Tuesday	5th September, 2023
11/2023-24	Saturday	30th September, 2023
12/2023-24	Thursday	30th November, 2023
13/2023-24	Thursday	7th December, 2023
14/2023-24	Saturday	3rd February, 2024
15/2023-24	Monday	26th February, 2024
16/2023-24	Friday	1st March, 2024
17/2023-24	Saturday	2nd March, 2024
18/2023-24	Saturday	16th March, 2024
19/2023-24	Friday	22nd March, 2024
20/2023-24	Friday	29th March, 2024

• BOARD COMPOSITION, CATEGORY OF DIRECTORS, MEETING AND ATTENDANCE RECORD OF EACH DIRECTOR:

The company has the optimum combination of executive as well as Non-executive Directors. As of March 31, 2024, the board of directors comprises 4 Directors out of which 2 directors are in the category of executive director, 1 in the category of non-executive director, and 1 is an independent director. The Chairperson of the company is the executive director. The company is in the process of searching for candidates for appointment as Independent Director and the number of Independent Directors needed is 1 which is in compliance with the stipulated One-third of the total number of Directors.

Mr. Arun Gupta, Managing Director, and Mrs. Amita Gupta is related to each other through marriage and no other director is related to each other on the board in terms of the definition of “relative” as defined in section 2(77) of the Companies Act, 2013.

The details of the composition of the Board as of March 31, 2024, the attendance record of the Directors at the Board Meetings held during the financial year 2023-24 and at the last Annual General Meeting (AGM) as also the number of directorships, committee Chairmanships and Memberships held by them in other public companies are given below:

S.No	Name of Director	DIN	Designation	Initial Date of appointment	No. of Board Meetings to be Held	No. of Board meetings attended	Attendance at the last AGM
1	Mrs. Amita Gupta	00216714	Director	02.02.2001	20	20	Present

2	Mr. Arun Gupta	00217119 Director	02.02.2001	20	20	Present
3	Mr. Satish Sharma	02845484 Director	30.12.2022	20	16	Present
4	Mr. Bhim Sain Goyal	02139510 Independent Director	22.02.2024	6	2	NA

In accordance with the provisions of Section 152 of the Companies Act, 2013 and the terms of appointment, Mrs. Amita Gupta, Director of the Company, shall be retiring by rotation at the ensuing Annual General Meeting and being eligible offers himself for re-appointment. The Board recommends his re-appointment.

In accordance with provision of Section 149 of the Companies Act 2013, the Company has received declaration from Independent Director confirming that they meet the criteria of Independence as prescribed under Section 149 (6) of the Act.

## 19.CORPORATE SOCIAL RESPONSIBILITY

The Corporate Social Responsibility Committee had formulated and recommended to the Board, the CSR Policy which was subsequently adopted by it and is being implemented by the Company. The CSR policy including the brief overview of the projects or programs undertaken by the company can be accessed in the Governance section of the website.

During the year under review, the company spent Rs. 9.70 Lakhs on CSR activities. The amount equal to 2% of the average net profit for the past three financial years required to be spent on CSR activities was Rs. 9.69 Lakhs.

### • AUDITORS

#### 20.1 Statutory Auditors

M/s Goyal Nagpal & Co, Chartered Accountants (Registration No. 018289C), Statutory Auditors of the Company were re-appointed as Statutory Auditors of the Company to hold office up to the conclusion of the 29th Annual General Meeting of the Company.

#### 20.2 Auditors' Report

The Report of Auditors of the Company M/s Goyal Nagpal & Co, Chartered Accountants on the Annual Accounts of the Company. The report does not contain adverse remarks or qualifications on accounts of the Company from the Statutory Auditors.

The notes on Financial Statements referred to in the Auditors' Report are self-explanatory and need no further comments.

#### 20.3 Report on frauds u/s 143 (12) of the Act

The Auditors during the performance of their duties have not identified any offence of fraud committed by the Company or its officers or employees. Therefore, no frauds have been reported to the Central Government under Section 143 (12) of the Act.

#### 20.4 Board's Comment on the Auditor's Report

The Auditor's Report is without any qualification, adverse remark, reservation, or disclaimer. The observation of the Auditors in their report read together with the Notes on Accounts are self-explanatory and therefore, in the opinion of the Directors, do not call for any further explanation.

### • MAINTENANCE OF COST RECORDS

Your Company is not required to maintain cost records as specified by the Central Government under subsection (I) of section 148 of the Companies Act, 2013, as it is not applicable to the Company.

### • POLICY ON SEXUAL HARASSMENT OF WOMEN AT WORKPLACE



The Company continues to follow all the statutory requirements and guidelines in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules framed thereunder. The POSH Committee established as per the statutory requirements, continues to operate in every Unit and at the registered office. In case of any instance, employees are advised to approach the internal Committee, and appropriate action in this regard is initiated after post detailed review of the matter. The Company stands strong against any kind of sexual harassment and has zero tolerance for sexual harassment in the workplace.

- **PARTICULARS OF INVESTMENT LOANS AND GUARANTEES**

The Company has not made any Investments, Loans, or Guarantees during the year, as such there are no details of particulars of loans, guarantees, or investments that are required to be provided as per Section 134(3)(g) of the Act.

## **24.RELATED PARTY TRANSACTIONS**

All contracts and arrangements entered by the Company during the year under review with related parties were in the ordinary course of business and on an arm's length basis. The particulars, in the prescribed format AOC-2, are annexed herewith and marked as Annexure 2.

- **RISK MANAGEMENT & INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY**

### **25.1 Risk Management**

The Company has a Risk Management policy which identifies and evaluates business risks to ensure sustainable growth. The Company recognizes that these risks need to be managed and mitigated to protect the interest of the shareholders and stakeholders, to achieve business objectives and enable sustainable growth.

### **25.2 Internal Control System and Compliance Framework**

Internal financial controls are an integral part of the risk management process, addressing financial and financial reporting risks. The internal financial controls have been documented and embedded in the business processes. The Company has laid down internal financial controls, through a combination of entity-level controls, process-level controls, and IT general controls, inter-alia, to ensure orderly and efficient conduct of business, including adherence to the Company's policies and procedures, accuracy and completeness of accounting records and timely preparation and reporting of reliable financial statements/information, safeguarding of assets, prevention, and detection of frauds and errors.

However, the Company is not required to appoint an internal auditor as required under Section 138 of the Companies Act, 2013 read with Companies (Accounts of Companies) Rules, 2014.

- **VIGIL MECHANISM / WHISTLEBLOWER POLICY**

The Vigil Mechanism as envisaged in the Companies Act, 2013 read with the Rules prescribed thereunder is implemented through the Company's Whistle Blower Policy. Your company's whistle-blower policy is available on the company's website and can be accessed in the governance section. It enables the Directors, employees, and all stakeholders of the Company to report genuine concerns (about unethical behavior, actual or suspected fraud, or violation of the Code) and provides adequate safeguards against the victimization of persons who use such mechanisms. During the year, the Company received no whistle-blower complaints.

## **27.DIRECTORS' RESPONSIBILITY STATEMENT**

Pursuant to Section 134(5) of the Act, the Directors state that:

- In the preparation of the annual accounts for the financial year 2023-24, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;
- Appropriate accounting policies have been selected and applied consistently and have made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company as of March 31, 2024, and of the profit and loss of the Company for the year ended March 31, 2024;
- Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- The annual accounts for the financial year ended March 31, 2024, have been prepared on a going concern basis;
- Proper internal financial controls were followed by the Company and such internal financial controls are adequate and were operating effectively;
- Proper systems are devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## **28.CONSERVATION OF ENERGY AND TECHNOLOGY ABSORPTION**

### **28.1Conservation of Energy**

Your Company is committed to sustainable business practices by contributing to environment protection and considers energy conservation as one of the strong pillars of preserving natural resources. This also helps the Company in reducing carbon footprint across all its operations and improves the bottom line under its 'Mission Sustainability'.

## 28.2 Technology Absorption

Your Company is committed towards technology-driven innovation and inculcating an innovation-driven culture within the organization. During the year under review, your Company continued to work on advanced technologies, upgradation of existing technology, and capability development in the critical areas for current and future growth.

## 28.3 Foreign Exchange Earning and Outgo

Foreign Exchange Earnings NA

Foreign Exchange Outgo: Rs. 4,67,09,037

## 29.SHARES

### 29.1 BUYBACK OF SECURITIES

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

- SWEAT EQUITY

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

- BONUS SHARES

75,67,758 Bonus Shares were issued on 29th May 2023 of Rs.10/- (Ten) each, credited as fully paid-up shares to the holders of the existing equity shares of the Company, whose names appear in the Register of Members maintained by the Company, on such date ('record date') as may be fixed in this regard by the Board, in the proportion of 1 (One) equity share for every 1 (one) existing equity share held by the Members.

- EMPLOYEES STOCK OPTION PLAN

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

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DETAILS OF THE DIFFERENCE BETWEEN THE AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING A LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

As the Company has not done any one-time settlement during the year under review hence no disclosure is required.

## 32.MANAGERIAL REMUNERATION AND PARTICULARS OF EMPLOYEES

There were no employees in the Company whose remuneration exceeded the limits as mentioned under section 197 (12) read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Therefore, no information is provided herein.

## 33.SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

No significant and material orders were passed by the regulators or courts or tribunals impacting the going concern status and the Company's operations in the future.

## 34.STATEMENT OF COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS:

Your Company has complied with the provisions of applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118(10) of the Companies Act, 2013.

## 35.OTHER DISCLOSURES:

Details of equity shares with differential voting rights in terms of Rule 4(4) of the Companies (Share Capital and Debentures) Rules, 2014 - During the financial year under review, the Company has not issued equity shares with differential voting rights as to dividend, voting or otherwise.

Detailed reasons for revision of financial statements and report of the Board in terms of Section 131(1) of the Companies Act, 2013 - The Company haven't revised its financial statements or directors' report during the financial year under review in terms of Section 131 of the Companies Act, 2013.

During the year, neither any application has been made nor any proceeding was pending against the Company under Insolvency and Bankruptcy Code, 2016. Further no loan from Bank or Financial Institution was obtained in the said period and therefore, the provision relating to disclosure of variation in valuation in terms Rule 8950 (XII) of Companies (Accounts) Rules, 2014 is not applicable for the period under review.

- APPRECIATIONS AND ACKNOWLEDGEMENT

We thank our customers, business partners, suppliers, bankers, and shareholders for their continued support during the year. We thank the Government of India, the State Governments where we have business operations, and other government agencies for their support and look forward to their continued support in the future.

Your directors are also happy to place on record their sincere appreciation for the co-operation, commitments & contribution extended by all the employees of the “TRANSLINE” Family & look forward to enjoying their continued support & co-operation.

By order of the Board of

TRANSLINE TECHNOLOGIES LIMITED

Sd/- Sd/-

**Place: New Delhi Amita Gupta Arun Gupta**

Date: 06.09.2024 Director Managing Director

DIN: 00216714 DIN: 00217119

## Textual information (2)

### Description of state of companies affair

During the financial year 2023-24, total revenue increased to Rs. 22847.51 Lakhs against Rs. 11478.19 Lakhs in the previous year. The Profit after tax (PAT) for the current year is Rs. 3558.49 Lakhs against Rs. 1002.81 Lakhs in the previous year. The company is taking effective steps to improve the performance of the Company through growth in revenue, managing cost, strategic marketing, increasing brand awareness and brand equity through advertisement campaigns, etc.

## Textual information (3)

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

In order to conserve cash and ensure liquidity for the operations for the Financial Year 2023-24, the Board of Directors decided not to recommend any dividend to the shareholders for the Financial Year 2023-24.

## Textual information (4)

### Details regarding energy conservation

Your Company is committed to sustainable business practices by contributing to environment protection and considers energy conservation as one of the strong pillars of preserving natural resources. This also helps the Company in reducing carbon footprint across all its operations and improves the bottom line under its ‘Mission Sustainability’.

## Textual information (5)

### Details regarding technology absorption

Your Company is committed towards technology-driven innovation and inculcating an innovation-driven culture within the organization. During the year under review, your Company continued to work on advanced technologies, upgradation of existing technology, and capability development in the critical areas for current and future growth.

## Textual information (6)

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

Pursuant to Section 134(5) of the Act, the Directors state that: a) In the preparation of the annual accounts for the financial year 2023-24, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any; b) Appropriate accounting policies have been selected and applied consistently and have made judgments and estimates that are reasonable and prudent, so as to give a true and fair view of the state of affairs of the Company as of March 31, 2024, and of the profit and loss of the Company for the year ended March 31, 2024; c) Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d) The annual accounts for the financial year ended March 31, 2024, have been prepared on a going concern basis; e) Proper internal financial controls were followed by the Company and such internal financial controls are adequate and were operating effectively; f) Proper systems are devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## Textual information (7)

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

In terms of section 134(3)(l) of the Companies Act, 2013, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this Report.

## Textual information (8)

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

The Company has not made any Investments, Loans, or Guarantees during the year, as such there are no details of particulars of loans, guarantees, or investments that are required to be provided as per Section 134(3)(g) of the Act.

## Textual information (9)

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

All contracts and arrangements entered by the Company during the year under review with related parties were in the ordinary course of business and on an arm's length basis. The particulars, in the prescribed format AOC-2, are annexed herewith and marked as Annexure 2.

## Textual information (10)

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

Pursuant to Section 92(3) of the Act, the Annual Return for the Financial Year ended on 31st March 2024 shall be uploaded on the website of the Company and can be accessed through the link [www.translineindia.com](http://www.translineindia.com).

## Textual information (11)

### **Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]**

In accordance with provision of Section 149 of the Companies Act 2013, the Company has received declaration from Independent Director confirming that they meet the criteria of Independence as prescribed under Section 149 (6) of the Act.

## Textual information (12)

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

The Company has a Risk Management policy which identifies and evaluates business risks to ensure sustainable growth. The Company recognizes that these risks need to be managed and mitigated to protect the interest of the shareholders and stakeholders, to achieve business objectives and enable sustainable growth.

## Textual information (13)

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

The Corporate Social Responsibility Committee had formulated and recommended to the Board, the CSR Policy which was subsequently adopted by it and is being implemented by the Company. The CSR policy including the brief overview of the projects or programs undertaken by the company can be accessed in the Governance section of the website.

During the year under review, the company spent Rs. 9.70 Lakhs on CSR activities. The amount equal to 2% of the average net profit for the past three financial years required to be spent on CSR activities was Rs. 9.69 Lakhs.

## Textual information (14)

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

Year ended	For the financial year ended 2023 - 24	For the financial year ended 2022-23
Total Revenue	22847.51	11478.19
Less: Total Expenditure	17971.37	10248.25
Profit before depreciation finance Costs & tax	5291.96	1465.86
Less: Depreciation & amortization expenses	148.91	96.27
Less: Finance Costs	266.91	139.59
Profit/(Loss) before tax	4876.14	1229.94
Less: Provision for Tax	1219.68	233.59
Add: Deferred Tax Liability	13.27	(5.95)
Profit for the year		
(Before adjustment of Minority of interest/ Associates)	3558.49	1002.81

## Textual information (15)

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

The following were Key Managerial Personnel of your Company in terms of Section 203 of the Act as on 31st March, 2024;

Mr. Arjun Singh Bisht- Chief Financial Officer (CFO)

Ms. Preeti Kataria- Company Secretary

During the period under review there is no change in any position which is considered as KMP.

## Textual information (16)

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

The Company has neither invited nor accepted any deposit from the public within the meaning of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014 during the year under review.

## Textual information (17)

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

The Company has neither invited nor accepted any deposit from the public within the meaning of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014 during the year under review.

## Textual information (18)

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

In terms of section 134(3)(l) of the Companies Act, 2013, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this Report.

## Textual information (19)

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

Internal financial controls are an integral part of the risk management process, addressing financial and financial reporting risks. The internal financial controls have been documented and embedded in the business processes. The Company has laid down internal financial controls, through a combination of entity-level controls, process-level controls, and IT general controls, inter-alia, to ensure orderly and efficient conduct of business, including adherence to the Company's policies and procedures, accuracy and completeness of accounting records and timely preparation and reporting of reliable financial statements/information, safeguarding of assets, prevention, and detection of frauds and errors.

However, the Company is not required to appoint an internal auditor as required under Section 138 of the Companies Act, 2013 read with Companies (Accounts of Companies) Rules, 2014.

## Textual information (20)

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

#### 16.3 Key Managerial Personnel

The following were Key Managerial Personnel of your Company in terms of Section 203 of the Act as on 31st March, 2024;

Mr. Arjun Singh Bisht- Chief Financial Officer (CFO)

Ms. Preeti Kataria- Company Secretary

During the period under review there is no change in any position which is considered as KMP.

**[400200] Disclosures - Auditors report****Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	<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	Textual information (21) [See below]	
Disclosure in auditors report relating to inventories	Textual information (22) [See below]	
Disclosure in auditors report relating to loans	(iv)The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	(iv)The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.	
Disclosure in auditors report relating to deposits accepted	(v)The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.	
Disclosure in auditors report relating to maintenance of cost records	Textual information (23) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (24) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (25) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (26) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (27) [See below]	
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (28) [See below]	
Disclosure in auditors report relating to managerial remuneration	Textual information (29) [See below]	
Disclosure in auditors report relating to Nidhi Company		(xii)The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable
Disclosure in auditors report relating to transactions with related parties	Textual information (30) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (31) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (32) [See below]	



Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (33) [See below]	
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**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	<b>01/04/2023 to 31/03/2024</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Goyal Nagpal and Co
Name of auditor signing report	Virender Nagpal
Firms registration number of audit firm	018289C
Membership number of auditor	416004
Address of auditors	A-2, 161-162 2ND Floor Sector-8 Rohini New Delhi-110085
Permanent account number of auditor or auditor's firm	AAMFG5882G
SRN of form ADT-1	F66739145
Date of signing audit report by auditors	06/09/2024
Date of signing of balance sheet by auditors	06/09/2024

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (34) [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 (21)****Disclosure in auditors report relating to fixed assets**

(i) In respect of the Company's Property, Plant and Equipment, and Intangible Assets: a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. (B) The Company has maintained proper records showing full particulars of intangible asset. b) The Company has a program of physical verification of Property, Plant and Equipment to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification. c) 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. d) The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year. e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made there under.

**Textual information (22)****Disclosure in auditors report relating to inventories**

a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory. b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. However the quarterly returns or statements are not required to file by the company with such banks or financial institutions as per the terms and conditions mentioned in sanctioned letters.

## Textual information (23)

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

(vi) The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

## Textual information (24)

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

- In respect of statutory dues:
- In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31 March 2024 for a period of more than six months from the date they became payable.

## Textual information (25)

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

- Where statutory dues referred to in sub clause (a) have not been deposited on account of any dispute, then the amount involved and the forum where dispute is pending shall be mentioned. However, according to information and explanations given to us, the following demand of Income tax and Goods and Service Tax has not been deposited by the Company:

Name of the Statutes	Nature of dues	Amount (INR)	Period to which the amount relate	Forum where dispute is pending
Goods and Service Tax	GST Demand	1,43,37,367/-	F.Y. 2017-18	Reply for the Show cause notice has to be filed.
Income Tax	Demand	Rs.25,12,67,412/- Plus Interest as applicable (Challan Deposited for Appeal Rs 99,02,906)	A.Y. 2011-12 to 2013-14	CIT(A), Delhi

## Textual information (26)

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

a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender. b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority. c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained. d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilized for long term purposes. e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. f) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, Joints ventures or associate companies.

## Textual information (27)

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

a)The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable. b)During the year the company has made share allotment by way private Placement in our opinion and according to information and explanations given to us the Company has utilized the monies raised by way of private placement for the purpose for which they were raised however there is also an unutilized amount which is mentioned in the (Note No.39 to the standalone financial statement).

## Textual information (28)

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

a)No fraud by the Company and no material fraud on the Company has been noticed or reported during the year b)No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report. c)As auditor, we did not receive any whistle- blower complaint during the year

## Textual information (29)

### **Disclosure in auditors report relating to managerial remuneration**

i)With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, Remuneration payable cover with in the limit prescribed by section 197 for maximum permissible managerial remuneration.

## Textual information (30)

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

(xiii)In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

## Textual information (31)

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

b)During the year the company has made share allotment by way private Placement in our opinion and according to information and explanations given to us the Company has utilized the monies raised by way of private placement for the purpose for which they were raised however there is also an unutilized amount which is mentioned in the (Note No.39 to the standalone financial statement).

## Textual information (32)

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

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

## Textual information (33)

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

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

## Textual information (34)

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

To the Members of Transline Technologies Limited

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of Transline Technologies Limited ("the Company") which comprises the Balance Sheet as at March 31, 2024, and the Statement of Profit and Loss, and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information .

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

Basis for Opinion

We have 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon. The Company's annual report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Responsibilities of Management and Those Charged with Governance for the 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 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 the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

#### Auditor's Responsibility 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Report on other Legal and Regulatory Requirements

- As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
- 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 appears from our examination of those books.
- 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 31st March, 2024, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024, from being appointed as a director in terms of Section 164(2) of the Act.
- With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B".
- With respect to the other matters 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 has disclosed the impact of pending litigations on its financial position in its standalone financial statements – Refer Note 37 to the Standalone financial statements;
- The Company did not have any long-term contracts including derivatives 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.
- (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, 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, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures as 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 (d) (i) and (d) (ii) contain any material misstatement.

- The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013

- With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, Remuneration payable cover with in the limit prescribed by section 197 for maximum permissible managerial remuneration.

- Based on our examination which included test checks, the company has used accounting software for maintaining its books of account which 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 audit trail feature being tampered with.

For GOYAL NAGPAL & CO.

Chartered Accountants

FRN: -018289C

S/d

CA Virender Nagpal

(Partner)

M. No. 416004

Place : New Delhi

Date : 06-09-2024

UDIN: 24416004BKBTXQ9678

Annexure – A to the Independent Auditors' Report

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31st March 2024, we report that:

- In respect of the Company's Property, Plant and Equipment, and Intangible Assets:
- (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

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

- The Company has a program of physical verification of Property, Plant and Equipment to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

- 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.

- The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.
- No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made there under.
- 
- The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.
- According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. However the quarterly returns or statements are not required to file by the company with such banks or financial institutions as per the terms and conditions mentioned in sanctioned letters.
- The Company has made investments in, companies, firms, Limited Liability Partnerships, and granted unsecured loans to other parties, during the year, in respect of which
- Based on the audit procedures carried on by us and as per the information and explanations given to us the Company has provided loans to other company and advances in the nature of loans as below:
  - the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates not applicable.
  - the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates not applicable.
  - In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are prima facie, not prejudicial to the Company's interest.
  - In respect of loans granted by the Company, has been stipulated repayable on demand and receipts of interest are generally been regular as per stipulation.
  - No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.
  - The company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;
  - The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.
  - The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
  - The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.
  - In respect of statutory dues:
  - In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31 March 2024 for a period of more than six months from the date they became payable.

- Where statutory dues referred to in sub clause (a) have not been deposited on account of any dispute, then the amount involved and the forum where dispute is pending shall be mentioned. However, according to information and explanations given to us, the following demand of Income tax and Goods and Service Tax has not been deposited by the Company:

Name of the Statutes	Nature of dues	Amount (INR)	Period to which the amount relate	Forum where dispute is pending
Goods and Service Tax	GST Demand	1,43,37,367/-	F.Y. 2017-18	Reply for the Show cause notice has to be filed.
Income Tax	Demand	Rs.25,12,67,412/- Plus Interest as applicable (Challan Deposited for Appeal Rs 99,02,906)	A.Y. 2011-12 to 2013-14	CIT(A), Delhi

- There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- 
- In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.
- The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.
- In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have



been utilized for long term purposes.

- In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, Joints ventures or associate companies.
- 
- The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

- During the year the company has made share allotment by way private Placement in our opinion and according to information and explanations given to us the Company has utilized the monies raised by way of private placement for the purpose for which they were raised however there is also an unutilized amount which is mentioned in the (Note No.39 to the standalone financial statement).

- 
- No fraud by the Company and no material fraud on the Company has been noticed or reported during the year
- No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- As auditor, we did not receive any whistle- blower complaint during the year

- The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable
- In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

- “In our opinion and based on our examination, the company has an internal audit system commensurate with the size and nature of its business. However In respect of companies which are excluded from the ambit of internal audit under section 138 of the Companies Act 2013.

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

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

- In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi) ( c) & (d) of the Order is not applicable.

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

- There has been no resignation of the previous statutory auditors of the Company and accordingly reporting under clause 3(xviii) of the Order is not applicable.

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

- The Company has fully spent the required amount towards Corporate Social Responsibility (CSR) and there is no unspent CSR amount for the year requiring a transfer to a Fund specified in Schedule VII to the Companies Act or special account in compliance with the provision of sub-section (6) of section 135 of the said Act.

- The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of financial statement. Accordingly, no comment in respect of the said clause has been included in the report.

For GOYAL NAGPAL & CO.

Chartered Accountants

FRN: -018289C

S/d

CA VIRENDER NAGPAL

(Partner)

M. No. 416004

Place : New Delhi

Date :06-09-2024

UDIN: 24416004BKBTXQ9678

Annexure - B to the Auditor's Report

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

We have audited the internal financial controls over financial reporting of Transline Technologies Limited ('the company') as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

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

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act

#### Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

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

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### Inherent Limitations of Internal Financial Controls over Financial Reporting

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

#### Opinion

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over

financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For GOYAL NAGPAL & CO.

Chartered Accountants

FRN: -018289C

S/d

CA VIRENDER NAGPAL

(Partner)

M. No. 416004

Place : New Delhi

Date : 06-09-2024

UDIN: 24416004BKBTXQ9678

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

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

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	1,621.04	756.78	343.99
Reserves and surplus	6,776.62	2,260.27	
Total shareholders' funds	8,397.66	3,017.05	
Share application money pending allotment	0	0	
Deferred government grants	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	928.66	269.44	
Other long-term liabilities	5.9	63.93	
Long-term provisions	162.31	120.64	
Total non-current liabilities	1,096.87	454.01	
Current liabilities [Abstract]			
Short-term borrowings	3,214	420.89	
Trade payables	7,089.86	3,231.77	
Other current liabilities	879.26	817.43	
Short-term provisions	1,133.19	539.87	
Total current liabilities	12,316.31	5,009.96	
Total equity and liabilities	21,810.84	8,481.02	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	1,397.6	565.03	441.95
Intangible assets	33.3	45.48	13.3
Total fixed assets	1,430.9	610.51	
Non-current investments	6.55	0	
Deferred tax assets (net)	64.46	77.74	
Long-term loans and advances	119.87	99.07	
Other non-current assets	357.43	342.56	
Total non-current assets	1,979.21	1,129.88	
Current assets [Abstract]			
Current investments	0	0	
Inventories	901.16	1,304.8	
Trade receivables	14,990.69	5,152.3	
Cash and bank balances	229.75	14.56	
Short-term loans and advances	124.94	285.49	
Other current assets	3,585.09	593.99	
Total current assets	19,831.63	7,351.14	
Total assets	21,810.84	8,481.02	

**[400300] Disclosures - Signatories of financial statements****Details of directors signing financial statements [Table]**

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Arun	Amita
Last name of director	Gupta	Gupta
Designation of director	Managing Director	Director
Director identification number of director	00217119	00216714
Date of signing of financial statements by director	06/09/2024	06/09/2024

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

	<b>01/04/2023 to 31/03/2024</b>
Name of company secretary	Preeti Kataria
Date of signing of financial statements by company secretary	06/09/2024
Name of chief financial officer	Arjun Bisht
Permanent account number of chief financial officer	AGSPB4533F
Date of signing of financial statements by chief financial officer	06/09/2024

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>	<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	4,876.14	1,229.94	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	148.91	96.27	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	0	
Adjustments for unrealised foreign exchange losses gains	1.13	0	
Other adjustments for non-cash items	(A) 279.42	(B) 166.61	
Total adjustments to profit (loss)	429.46	262.88	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	403.64	-712.64	
Adjustments for decrease (increase) in trade receivables	-9,839.59	-2,042.84	
Adjustments for decrease (increase) in other current assets	-2,991.1	-505.31	
Adjustments for increase (decrease) in trade payables	3,856.97	845.71	
Adjustments for increase (decrease) in other current liabilities	3.8	600.44	
Adjustments for provisions	(C) -244.63	22.83	
Total adjustments for working capital	-8,810.91	-1,791.81	
Total adjustments for reconcile profit (loss)	-8,381.45	-1,528.93	
Net cash flows from (used in) operations	-3,505.31	-298.99	
Interest paid	0	0	
Income taxes paid (refund)	466.44	28.54	
Other inflows (outflows) of cash	(D) 166.56	(E) -277.73	
Net cash flows from (used in) operating activities before extraordinary items	-3,805.19	-605.26	
Net cash flows from (used in) operating activities	-3,805.19	-605.26	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	0	0	
Proceeds from sales of tangible assets	6.25	0.94	
Purchase of tangible assets	985.97	213.46	
Purchase of intangible assets	0.9	39	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	(F) -6.55	420	
Net cash flows from (used in) investing activities before extraordinary items	-987.17	168.48	
Net cash flows from (used in) investing activities	-987.17	168.48	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	1,822.12	0	
Proceeds from borrowings	3,452.34	49.97	
Interest paid	266.91	134.47	
Income taxes paid (refund)	0	0	
Net cash flows from (used in) financing activities before extraordinary items	5,007.55	-84.5	
Net cash flows from (used in) financing activities	5,007.55	-84.5	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	215.19	-521.28	
Net increase (decrease) in cash and cash equivalents	215.19	-521.28	
Cash and cash equivalents cash flow statement at end of period	229.75	14.56	535.84

## Footnotes

(A)

Provision for Doubtful Debts :1.19

Loss on sale of property :11.32

Interest Income/Expense: 266.91

(B)

Provision for Doubtful Debts :32.13

Interest Income/Expense: 134.48

(C)

Increase or Decrease in Short Term Provisions:-244.63

(D)

Increase or Decrease in Short term Loans and Advances:160.55

Increase or Decrease in Short term Loans and Advances: (20.80)

Increase or Decrease in other non current assets (14.86)

Increase or Decrease in Long Term Provisions:41.67

(E)

Increase or Decrease in Short term Loans and Advances: (213.72)

Increase or Decrease in Short term Loans and Advances: (21.58)

Increase or Decrease in other non current assets (85.25)

Increase or Decrease in Long Term Provisions: 42.82

(F)

Increase/Decrease in Non Current Investments: (6.55)



**[200100] Notes - Share capital****Disclosure of classes of share capital [Table]**

..(1)

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,50,00,000	[shares] 1,10,00,000		[shares] 2,50,00,000
Value of shares authorised	2,500	1,100		2,500
Number of shares issued	[shares] 1,62,10,376	[shares] 75,67,758		[shares] 1,62,10,376
Value of shares issued	1,621.04	756.78		1,621.04
Number of shares subscribed and fully paid	[shares] 1,62,10,376	[shares] 75,67,758		[shares] 1,62,10,376
Value of shares subscribed and fully paid	1,621.04	756.78		1,621.04
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] 1,62,10,376	[shares] 75,67,758		[shares] 1,62,10,376
Total value of shares subscribed	1,621.04	756.78		1,621.04
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,62,10,376	[shares] 75,67,758		[shares] 1,62,10,376
Value of shares called	1,621.04	756.78		1,621.04
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	1,621.04	756.78		1,621.04
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] 75,67,758	[shares] 41,27,868		[shares] 75,67,758
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] 10,74,860	[shares] 0		[shares] 10,74,860
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] 86,42,618	[shares] 41,27,868		[shares] 86,42,618
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] 86,42,618	[shares] 41,27,868		[shares] 86,42,618
Number of shares outstanding at end of period	[shares] 1,62,10,376	[shares] 75,67,758	[shares] 34,39,890	[shares] 1,62,10,376
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	756.78	412.79		756.78
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	107.48	0		107.48
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	864.26	412.79		864.26
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	864.26	412.79		864.26
Share capital at end of period	1,621.04	756.78	343.99	1,621.04
Rights preferences and restrictions attaching to class of share capital				
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0

Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 41,27,868	[shares] 0		[shares] 41,27,868
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]				
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0.07	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	0.07	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0

## Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity	Equity
Number of shares authorised	[shares] 1,10,00,000		[shares] 2,50,00,000	[shares] 1,10,00,000
Value of shares authorised	1,100		2,500	1,100
Number of shares issued	[shares] 75,67,758		[shares] 1,62,10,376	[shares] 75,67,758
Value of shares issued	756.78		1,621.04	756.78
Number of shares subscribed and fully paid	[shares] 75,67,758		[shares] 1,62,10,376	[shares] 75,67,758
Value of shares subscribed and fully paid	756.78		1,621.04	756.78
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] 75,67,758		[shares] 1,62,10,376	[shares] 75,67,758
Total value of shares subscribed	756.78		1,621.04	756.78
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 75,67,758		[shares] 1,62,10,376	[shares] 75,67,758
Value of shares called	756.78		1,621.04	756.78
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	756.78		1,621.04	756.78
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] 41,27,868		[shares] 75,67,758	[shares] 41,27,868
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] 10,74,860	[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] 41,27,868		[shares] 86,42,618	[shares] 41,27,868

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] 41,27,868		[shares] 86,42,618	[shares] 41,27,868
Number of shares outstanding at end of period	[shares] 75,67,758	[shares] 34,39,890	[shares] 1,62,10,376	[shares] 75,67,758
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	412.79		756.78	412.79
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		(A) 107.48	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	412.79		864.26	412.79
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	412.79		864.26	412.79
Share capital at end of period	756.78	343.99	1,621.04	756.78
Rights preferences and restrictions attaching to class of share capital		0	0	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
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] 41,27,868	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]		Not Applicable	NA
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0

### Footnotes

(A)

Adjusted figure because of rounding off in Lakhs

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

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2022
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 34,39,890
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	343.99

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Arun Gupta	Arun Gupta	Amita Gupta	Amita Gupta
PAN of shareholder	ADXP9160B	ADXP9160B	ADCPG6070E	ADCPG6070E
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 17,03,112	[shares] 8,51,556	[shares] 2,88,512	[shares] 14,44,256
Percentage of shareholding in company	10.51%	11.25%	17.82%	19.08%

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

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	RKG Enterprises Pvt Ltd	RKG Enterprises Pvt Ltd	Rambilas Mittal	Rambilas Mittal
CIN of shareholder	U18101WB1996PTC080160	U18101WB1996PTC080160		
PAN of shareholder			AHRPM0306P	AHRPM0306P
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 74,57,868	[shares] 37,28,934	[shares] 25,14,284	[shares] 12,57,142
Percentage of shareholding in company	46.01%	49.27%	15.51%	16.61%

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (35) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	[pure] 47	[pure] 0
Nature of security on private placement of equity share	Fully Paid Up Equity Shares	Fully Paid Up Equity Shares
Number of shareholders of company	[pure] 54	[pure] 7
Whether money raised from public offering during year	No	No

## Textual information (35)

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

NOTE -3 SHARE CAPITAL	P A R T I C U L A R S	(Rupees in Lacs)			
		As at 31st March 2024	As at 31st March 2023		
		Nos.	Amount	Nos.	Amount
	3 (a) Authorised Share Capital				
	Equity Shares of Rs. 10/- each	2,50,00,000	2500.00	1,10,00,000	1100.00
	2,50,00,000 Equity shares of Rs.10/- each (Previous year				
	1,10,00,000 Equity shares of Rs.10/- each)				
	3 (b) Issued, Subscribed And Paid Up Capital				
	1,62,10,376 Equity Shares of Rs. 10/ each fully paidup				
	(previous year 75,67,758 Equity Shares of Rs.10/- each fully	1,62,10,376	1621.04	75,67,758	756.78
	paid up)				
			1621.04		756.78
3 ( c ) Reconciliation of Shares outstanding at the beginning and at the end of the year:					
Particulars		As at 31st March 2024	As at 31st March 2023		
Equity Shares		Nos.	Amount	Nos.	Amount
Balance at the beginning of the period		75,67,758	756.78	34,39,890	343.99
Add: Changes during the year					
1a. Bonus share Issued during the year with @ 1: 1 equity shares to each share holders.		75,67,758	756.78	41,27,868	412.79
2. Share allotted 8,00,000 nos of shares @Rs.10/ each		8,00,000	80.00	-	-
3. Share allotted 2,74,860 nos of shares @Rs.10/ each		2,74,860	27.49	-	-
Balance at the end of the period		1,62,10,376	1621.04	75,67,758	756.78
Bonus share issued					
Arun Gupta		8,51,556	85.16	4,64,485	46.45
Amita Gupta		14,44,256	144.43	7,98,685	79.87
Arun gupta huf		2,65,870	26.59	1,45,020	14.50
RKG Enterprises Pvt Ltd		37,28,934	372.89	20,33,964	203.40
Rambilas Mittal		12,57,142	125.71	6,85,714	68.57
Dhristi Gupta		10,000	1.00	-	-
Anuj Gupta		10,000	1.00	-	-
		75,67,758	756.78	41,27,868	412.79
Note:1. Resolution passed by share holders on 29th May' 2023 through EGM with the consent of the Board of Director's to Increase the Authorised Capital of the company by Rupees 11 crores in totalling to Rs.17.50 crores the same appear in Memorandum after the amendment .					
Note:1a. Resolution passed by share holders on 29th May' 2023 through EGM with the consent of the Board of Director's to allot and distribute 75,67,758 no's equity shares of Rs.10/- each at par and credited as fully paid-up-Bonus equity shares to the existing shareholders of the company, whose name appear in the Register members maintained by the company in proportion of 1 (one) equity shares for every 1 (one) existing equity share held by the members.					
Note:2. Resolution passed by share holders on 15th July.2023 through EGM with the consent of the Board of Director's to allot and distribute 8,00,000 no's equity shares of Rs.10/- each at par and credited as fully paid-up- equity shares to the new shareholders at premium of Rs.125/- each , whose name appear in the Register members maintained by the company in proportion of equity share held by the members.					
Note: 3.Resolution passed by share holders on 2nd March.2024 through EGM with					



the consent of the Board of Director's to allot and distribute 2,74,860 no's equity shares of Rs.10/- each at par and credited as fully paid-up- equity shares to the new shareholders, at a premium of 260/each whose name appear in the Register members maintained by the company in proportion of equity share held by the members.

Note:4. Resolution passed by share holders on 22nd March' 2024 through EGM with the consent of the Board of Director's to Increase the Authorised Capital of the company by Rupees 7.50 crores in totalling to Rs.25.00 crores the same appear in Memorandum after the amendment .

### 3 (d) Terms/ right attached to equity shares

The company has only one class of equity share having a par value of Rs.10/- per share is entitled to one vote per share.

### 3 ( e) Details of Shareholders holding more than 5% of Equity shares of the Company

Particulars	As at 31st March 2024	As at 31st March 2023		
	No of share as at 31.03.2024	% holding in that class of shares	No of share as at 31.03.2023	% holding in that class of shares
Equity Shares of Rs.10 each fully paidup held by				
Arun Gupta	17,03,112	10.51%	8,51,556	11.25%
Amita Gupta	28,88,512	17.82%	14,44,256	19.08%
RKG Enterprises Pvt Ltd	74,57,868	46.01%	37,28,934	49.27%
Rambilas Mittal	25,14,284	15.51%	12,57,142	16.61%

### 3 ( f) Details of Shares held by promoters

Name of Promoter	No. of Shares as on 31.03.2024	% holding in that class of shares	No of share as at 31.03.2023	% holding in that class of shares
Arun Gupta	17,03,112	10.51%	8,51,556	11.25%
Amita Gupta	28,88,512	17.82%	14,44,256	19.08%
RKG Enterprises Pvt Ltd	74,57,868	46.01%	37,28,934	49.27%

## [200200] Notes - Reserves and surplus

### Statement of changes in reserves [Table]

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Securities premium account [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	3,558.49	1,002.8		3,558.49
Other additions to reserves	1,714.64	0		1,714.64
Total additions to reserves	5,273.13	1,002.8		5,273.13
Deductions to reserves [Abstract]				
Other deductions to reserves	756.78	412.78		756.78
Total deductions to reserves	756.78	412.78		756.78
Total changes in reserves	4,516.35	590.02		4,516.35
Reserves at end of period	6,776.62	2,260.27	1,670.25	6,776.62

## Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Securities premium account [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	1,002.8	
Other additions to reserves	0	
Total additions to reserves	1,002.8	
Deductions to reserves [Abstract]		
Other deductions to reserves	412.78	
Total deductions to reserves	412.78	
Total changes in reserves	590.02	
Reserves at end of period	2,260.27	1,670.25

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

	01/04/2023 to 31/03/2024
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (36) [See below]

## Textual information (36)

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

## NOTE-4 RESERVES &amp; SURPLUS

A	Securities Premium		
	Opening Balance	1117.82	1530.61
	Add : Changes during the Year	1714.64	0.00
		2832.46	1530.61
	Less : Amount Utilised During the Year towards bonus share issued	756.78	412.79
B	Closing Balance (A)	2075.68	1117.82
	Surplus in Statement of Profit And Loss		
	Opening Balance	1142.45	139.64
	Add: Net Profit for the current year	3558.49	1002.81
	Closing Balance (B)	4700.94	1142.45
	Total Reserve & Surplus (A+B)	6776.62	2260.27

## [200300] Notes - Borrowings

## Classification of borrowings [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	928.66	269.44	(A) 928.66	269.44

**Footnotes**

(A)

Borrowings from Banks: 469.82

Borrowings from NBFC :458.84

**Classification of borrowings [Table]**

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Loans taken for fixed assets [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	0	0

**Classification of borrowings [Table]**

..(3)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]
Classification of borrowings [Axis]	Loans taken for vehicles [Member]	Other loans and advances, others [Member]	Other loans and advances [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]
	31/03/2024	31/03/2023	31/03/2024
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [LineItems]			
Borrowings	0	0	3,214

**Classification of borrowings [Table]**

..(4)

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

Classification based on time period [Axis]	Short-term [Member]		
Classification of borrowings [Axis]	Other loans and advances [Member]	Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	
	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [LineItems]			
Borrowings	420.89	3,214	420.89

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (37) [See below]

## Textual information (37)

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

## NOTE - 5 LONG TERM BORROWINGS

Term Loans:

Secured:

- From Banks

469.82 -

- From NBFC's

458.84 269.44

928.66 269.44

a) Note on repayment terms and security of long term borrowings as per Annexure 5(a)

5 a) Note on repayment terms and security of long term borrowings:

(Amount in Lacs)

S.no.	Nature of Loan	Terms of repayment	Installment Amount	Outstanding amount	Interest Rate	Interest type	Nature of Securities
1	Term Loan	180 month	5.04	487.64	8.90%	Fixed	Term Loan taken from Standard Chartered Bank for business purpose, secured by personal property and guaranteed of Directors.
2	Term Loan	48 month	0.72	10.30	7.20%	Fixed	Term Loan taken from Kotak Mahindra Prime Ltd- NBFC which is secured against BMW car.
3	Term Loan	60 month	2.04	74.07	7.20%	Fixed	Term Loan taken from Kotak Mahindra Prime Ltd- NBFC 2022 which is secured against Range Rover car.
4	Term Loan	36 month	0.58	16.74	7.20%	Fixed	Term Loan taken from Kotak Mahindra Prime Ltd- NBFC which is secured against Grand Vitara car.
5	Term Loan	60 month	1.30	60.16	7.20%	Fixed	Term Loan taken from Kotak Mahindra Prime Ltd- NBFC, which is secured against Lexus car.
6	Term Loan	120 month	2.07	58.06	12%	Fixed	Term Loan taken from Moneywise Financial Services Pvt Ltd-NBFC for business purpose, secured by personal property and guaranteed of Directors.
7	Term Loan	120 month	1.10	67.84	12%	Fixed	Term Loan taken from Moneywise Financial Services Pvt Ltd-NBFC for business purpose, secured by personal property and guaranteed of Directors.
8	Term Loan	120 month	0.76	46.98	12%	Fixed	Term Loan taken from Moneywise Financial Services Pvt Ltd-NBFC for business purpose, secured by personal property and guaranteed of Directors.
9	Term Loan	144 month	2.66	205.82	11%	Fixed	Term Loan taken from Indiabulls Credit Ltd-NBFC for business purpose, secured by company property (Portion of Third Floor/Terrace right , 23A, Shivaji Marg, New Delhi 110015).

## NOTE - 8 SHORT TERM BORROWINGS

Secured Loan

Current maturity of Long term Borrowings

- From Banks

17.81 -

- From NBFC's

81.13 49.85

Loan Repayable on demand

- From Banks

230.29 238.55

Unsecured Loan						
Loan Repayable on demand						
- From Banks						1615.87 -
- From NBFC's						1208.53 104.65
Loans and advances from related parties						
Loan from Directors						25.30 1.43
Loan from other Related Parties						35.07 26.41
						3214.00 420.89
Note on repayment terms and security of short term borrowings as per Annxure 8(a)						
8 a) Note on repayment terms and security of long term borrowings:						
			(Amount in Lacs)			
S.no.	Nature of Loan	Terms of repayment	Outstanding amount	Rate of Interest	Interest type	Nature of Securities
1	Bank Overdraft	On demand	186.16	9.25%	Fixed	The Bank over draft facility taken from Kotak Mahindra Bank Ltd Which is secured against the collateral provided by the director's on their personal property.
2	Bank Overdraft	On demand	44.12	9.25%	Fixed	The Bank over draft facility taken from Standard Chartered Bank . Which is secured against the collateral provided by the director's on their personal property.
3	Loan from Director	On demand	25.30	NA*	-	Loan from director is obtained without collateral and being repaid on demand.
4	Loan from Share holder	On demand	35.07	8.00%	Fixed	Loan from Share holder company RKG Enterprises Pvt Ltd. a NBFC co is obtained without collateral.
5	Short term Loan	On demand	303.89	18.00%	Fixed	Short term loan taken for Rs. 300.00 lakhs unsecured loan takne form Artline Vinimay Private Limited without collateral
6	Short term Loan	On demand	403.64	10.57%	Fixed	Short term loan taken for Rs. 403.64 Lacs taken from Yes Bank Ltd. for vendor payment.
7	Short term Loan	For LC	1100.12	NA*	-	Short term loan taken from Kotak Mahindra Bank for issue LC to vendor.
8	Short term Loan	For LC	112.11	NA*	-	Short term loan taken from Standard Chartered Bank for issue LC to vendor.
9	Short term Loan	On demand	301.75	13.75%	Fixed	Short term loan taken from Incred Financial Srv. Ltd (NBFC) for vendor payment.
10	Short term Loan	On demand	301.02	13.00%	Fixed	Short term loan taken for from Profectus Capital Pvt. Ltd (NBFC) for vendor payment.
11	Short term Loan	On demand	301.87	11.25%	Fixed	Short term loan taken from Tata Capital Limited for vendor payment.
Note:	* There is no interest on these loans.					

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

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Buildings [Member]		Office building [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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					SLM	WDV
Useful lives or depreciation rates tangible assets					20%	24

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

..(2)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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			SLM	WDV	SLM	WDV
Useful lives or depreciation rates tangible assets			20%	9	20%	9

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

..(3)

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

Classes of tangible assets [Axis]	Vehicles [Member]		Motor vehicles [Member]		Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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			SLM	WDV	SLM	WDV
Useful lives or depreciation rates tangible assets			20%	9	20%	9

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

..(4)

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

Classes of tangible assets [Axis]	Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	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	SLM	WDV
Useful lives or depreciation rates tangible assets	20%	9

## Disclosure of tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	986	213.47		986	213.47	
Depreciation tangible assets	-135.83	-89.46				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0.93		0	18.72	
Disposals tangible assets, others	17.57	0		64.98	0	
Total disposals tangible assets	17.57	0.93		64.98	18.72	
Total changes in tangible assets	832.6	123.08		921.02	194.75	
Tangible assets at end of period	1,397.6	565.03	441.95	1,703.97	782.98	588.23

## Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Buildings [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				145.92	0	
Depreciation tangible assets	135.83	89.46		-8.28	-3.66	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	17.79		0	0	
Disposals tangible assets, others	47.41	0		0	0	
Total disposals tangible assets	47.41	17.79		0	0	
Total changes in tangible assets	88.42	71.67		137.64	-3.66	
Tangible assets at end of period	306.37	217.95	146.28	247.25	109.61	113.27

## Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	145.92	0				
Depreciation tangible assets				8.28	3.66	
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	
Total changes in tangible assets	145.92	0		8.28	3.66	
Tangible assets at end of period	261.5	115.58	115.58	14.25	5.97	2.31

## Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	145.92	0		145.92	0	
Depreciation tangible assets	-8.28	-3.66				
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	
Total changes in tangible assets	137.64	-3.66		145.92	0	
Tangible assets at end of period	247.25	109.61	113.27	261.5	115.58	115.58



## Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Office building [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				21.54	0.54	
Depreciation tangible assets	8.28	3.66		-43.3	-40.94	
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	
Total changes in tangible assets	8.28	3.66		-21.76	-40.4	
Tangible assets at end of period	14.25	5.97	2.31	108.69	130.45	170.85

## Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	21.54	0.54				
Depreciation tangible assets				43.3	40.94	
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	
Total changes in tangible assets	21.54	0.54		43.3	40.94	
Tangible assets at end of period	237.37	215.83	215.29	128.68	85.38	44.44

## Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	21.54	0.54		21.54	0.54	
Depreciation tangible assets	-43.3	-40.94				
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	
Total changes in tangible assets	-21.76	-40.4		21.54	0.54	
Tangible assets at end of period	108.69	130.45	170.85	237.37	215.83	215.29

## Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				113.27	75.19	
Depreciation tangible assets	43.3	40.94		-17.52	-10.41	
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	
Total changes in tangible assets	43.3	40.94		95.75	64.78	
Tangible assets at end of period	128.68	85.38	44.44	210.51	114.77	49.99

## Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	113.27	75.19				
Depreciation tangible assets				17.52	10.41	
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	
Total changes in tangible assets	113.27	75.19		17.52	10.41	
Tangible assets at end of period	252.76	139.5	64.31	42.25	24.73	14.32

## Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	92.68	122.7		92.68	122.7	
Depreciation tangible assets	-32.91	-23.1				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0.93		0	18.72	
Disposals tangible assets, others	17.57	0		64.98	0	
Total disposals tangible assets	17.57	0.93		64.98	18.72	
Total changes in tangible assets	42.2	98.67		27.7	103.98	
Tangible assets at end of period	224.42	182.22	83.55	276.45	248.75	144.77

## Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				92.68	122.7	
Depreciation tangible assets	32.91	23.1		-32.91	-23.1	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	17.79		0	0.93	
Disposals tangible assets, others	47.41	0		17.57	0	
Total disposals tangible assets	47.41	17.79		17.57	0.93	
Total changes in tangible assets	-14.5	5.31		42.2	98.67	
Tangible assets at end of period	52.03	66.53	61.22	224.42	182.22	83.55

## Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	92.68	122.7				
Depreciation tangible assets				32.91	23.1	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	18.72		0	17.79	
Disposals tangible assets, others	64.98	0		47.41	0	
Total disposals tangible assets	64.98	18.72		47.41	17.79	
Total changes in tangible assets	27.7	103.98		-14.5	5.31	
Tangible assets at end of period	276.45	248.75	144.77	52.03	66.53	61.22

## Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	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	40.08	1.24		40.08	1.24	
Depreciation tangible assets	-2.12	-2.11				
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	
Total changes in tangible assets	37.96	-0.87		40.08	1.24	
Tangible assets at end of period	43.25	5.3	6.17	51.42	11.35	10.11

## Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Office equipment [Member]			Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				572.51	13.8	
Depreciation tangible assets	2.12	2.11		-31.7	-9.24	
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	
Total changes in tangible assets	2.12	2.11		540.81	4.56	
Tangible assets at end of period	8.17	6.05	3.94	563.48	22.68	18.12

## Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in Lakhs of 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 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	572.51	13.8				
Depreciation tangible assets				31.7	9.24	
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	
Total changes in tangible assets	572.51	13.8		31.7	9.24	
Tangible assets at end of period	624.47	51.97	38.17	60.99	29.29	20.05

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

	01/04/2023 to 31/03/2024
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (38) [See below]

## Textual information (38)

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

## NOTE - 12

(i)  
PROPERTY,  
PLANT AND  
EQUIPMENT(Rupees in  
Lacs)

Sr. No	Particulars	Gross Block	Depreciaton	Net Block							
Opening Balance	Addition	Disposal/ Transfer	Closing Balance	Opening Balance	Depreciation during the year	Written off/ Disposal	Closing Balance	WDV as on 31.03.2024	WDV as on 31.03.2023		
	Tangible Assets										
	Office Building (free hold)	115.58	145.92	.00	261.50	5.97	8.28	.00	14.25	247.25	109.6
	Plant & Machinery	215.84	21.54	.00	237.38	85.38	43.30	.00	128.68	108.70	130.4
	Office Equipment	11.35	40.05	.00	51.40	6.05	2.12	.00	8.17	43.23	5.30
	Computer	51.97	572.51	.00	624.48	29.29	31.70	.00	60.99	563.49	22.68
	Furniture & Fixtures	139.50	113.27	.00	252.77	24.73	17.52	.00	42.25	210.52	114.7
	Vehicles	248.74	92.68	64.98	276.44	66.53	32.91	47.41	52.03	224.41	182.2
	Total (Current Year)	782.98	985.97	64.98	1703.97	217.95	135.83	47.41	306.37	1397.60	565.0
	Total (Previous Year)	588.23	213.46	18.72	782.98	146.29	89.45	17.79	217.95	565.03	441.9

## [201100] Notes - Intangible assets

## Disclosure of additional information intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]				
Disclosure of additional information intangible assets [LineItems]				
Useful lives or amortization rates intangible assets			0	9
Description of amortization method used			0	WDV

## Disclosure of intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
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]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0.9	39		0.9	39	
Total additions to intangible assets	0.9	39		0.9	39	
Amortization intangible assets	-13.08	-6.82				
Total changes in intangible assets	-12.18	32.18		0.9	39	
Intangible assets at end of period	33.3	45.48	13.3	192.95	192.05	153.05

## Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]			Computer software [Member]		
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				0.9	39	
Total additions to intangible assets				0.9	39	
Amortization intangible assets	13.08	6.82		-13.08	-6.82	
Total changes in intangible assets	13.08	6.82		-12.18	32.18	
Intangible assets at end of period	159.65	146.57	139.75	33.3	45.48	13.3



## Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0.9	39				
Total additions to intangible assets	0.9	39				
Amortization intangible assets				13.08	6.82	
Total changes in intangible assets	0.9	39		13.08	6.82	
Intangible assets at end of period	192.95	192.05	153.05	159.65	146.57	139.75

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

	01/04/2023 to 31/03/2024
Disclosure of notes on intangible assets explanatory [TextBlock]	Textual information (39) [See below]

## Textual information (39)

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

## NOTE - 12 (ii) Intangible Assets

Computer Software	192.06	.90	.00	192.96	146.58	13.08	.00	159.66	33.30	45.48
Total (Current Year)	192.06	.90	.00	192.96	146.58	13.08	.00	159.66	33.30	45.48
Total (Previous Year)	153.06	39.00	.00	192.06	139.76	6.82	.00	146.58	45.48	13.30

**[200400] Notes - Non-current investments****Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	1	2	
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]			
Disclosure of details of non-current investments [Abstract]			
Details of non-current investments [LineItems]			
Type of non-current investments	Investments in mutual funds	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments
Nature of non-current investments	Quoted	Unquoted	Unquoted
Non-current investments	0	6.55	0
Name of body corporate in whom investment has been made	Mutual Funds in Banks	Investment in ICICI Opportunity Fund	Investment in Subsidiary
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0
Details of non-current investment made in partnership firms [Abstract]			
Details of capital of partnership firm [Abstract]			
Date to which capital of partnership firm relates	31/03/2023	31/03/2024	31/03/2023

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

	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (40) [See below]	
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	6.55	0
Aggregate provision for diminution in value of non-current investments	0	0

**Textual information (40)****Disclosure of notes on non-current investments explanatory [Text Block]****NOTE -13 NON CURRENT INVESTMENT**

Investments in ULIP (unquoted)		
ICICI Opportunity Fund (ULIP)	6.55	-
(No. of units allotted is 13154.52 at NAV Rs.49.82)		
	6.55	-

**[200600] Notes - Subclassification and notes on liabilities and assets****Loans and advances [Table]****..(1)**

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Capital advances [Member]			
Classification of assets based on security [Axis]	Secured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	119.87	93.09	0	5.98
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	119.87	93.09	0	5.98
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 Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]		Secured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	124.94	285.49	(A) 124.94	285.49
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	124.94	285.49	124.94	285.49
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Footnotes**

(A)

STAFF ADVANCES:10.52

ADVANCES TO SUPPLIERS: 114.42

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

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	(A) 123.24	87.84	0	0
Provision employee insurance scheme			0	235.18
Total provisions for employee benefits	123.24	87.84	0	235.18
Provision for corporate tax [Abstract]				
Provision for current tax			1,071.52	0
Total provision for corporate tax			1,071.52	0
CSR expenditure provision	0	0	0	0
Other provisions	(B) 39.07	32.8	(C) 61.67	304.69
Total provisions	162.31	120.64	1,133.19	539.87

**Footnotes**

(A)

Provision for Gratuity:123.24

Provision for Project Expenses:39.07

(B)

Provision for Project Expenses and Warranty Claims : 39.07

(C)

Provision for Project Expenses : 61.67

**Subclassification of trade receivables [Table]**

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	15,152.04	5,312.45	15,152.04	5,312.45
Allowance for bad and doubtful debts	161.35	160.15	161.35	160.15
Total trade receivables	14,990.69	5,152.3	14,990.69	5,152.3
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			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 Lakhs of INR

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	901.16	1,304.8	901.16	1,304.8
Mode of valuation			Value of cost or net realisable value	Value of cost or net realisable value

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on other long-term liabilities explanatory [TextBlock]	Textual information (41) [See below]	
Trade payables, long-term	0	0
Gross amount due to customers for contract work, non-current	0	0
Others long-term, others	5.9	63.93
Total others, long-term	5.9	63.93
Total other long-term liabilities	5.9	63.93
Share other long-term liabilities joint ventures	0	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (42) [See below]	
Nature of other provisions	There are no other Provisions	There are no other Provisions
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (43) [See below]	
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	0.07	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Advance received from customers	103.07	0
Short-term employee related liabilities	118.31	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 657.81	817.43
Total other current liabilities	879.26	817.43
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (44) [See below]	
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (45) [See below]	
Other non-current assets, others	357.43	342.56
Total other non-current assets	357.43	342.56
Nature of other non-current assets, others	Fixed Deposit Lien Marked, EMD and Security deposits	Fixed Deposit Lien Marked, EMD and Security deposits
Disclosure of notes on inventories explanatory [TextBlock]	Textual information (46) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (47) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	2,724.43	593.58
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (48) [See below]	
Fixed deposits with banks	0	0
Other balances with banks	221.52	5.14
Total balance with banks	221.52	5.14
Cash on hand	8.23	9.42
Total cash and cash equivalents	229.75	14.56
Total cash and bank balances	229.75	14.56
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0

Repatriation restrictions if any in respect of cash and bank balances	0	0
Bank deposits with more than twelve months maturity	(B) 256.28	(C) 241.41
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (49) [See below]	
Unbilled revenue	2,440.84	0
Interest receivable	0	0
Other current assets, others	(D) 1,144.25	593.99
Total other current assets	3,585.09	593.99

### Footnotes

(A)

Statutory Dues Payable:527.33

Other Expenses Payable:127.39

Deffered Revenue Income:3.09

(B)

FIXED DEPOSIT LIEN MARKED:218.80

EMD AND SECURITY DEPOSITS:37.88

(C)

FIXED DEPOSIT LIEN MARKED:212.28

EMD AND SECURITY DEPOSITS:29.13

(D)

INTEREST ACCRUED ON FDR WITH BANK :3.33

FIXED DEPOSIT LIEN MARKED :267.71

EMD AND SECURITY DEPOSITS :845.73

PREPAID EXPENSES:17.66

TDS RECOVERABLE :9.82

### Textual information (41)

#### Disclosure of notes on other long-term liabilities explanatory [Text Block]

##### NOTE - 6 OTHER LONG TERM LIABILITIES

Security Deposits	5.90	63.93
	5.90	63.93

## Textual information (42)

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

<b>NOTE -7 LONG TERM PROVISIONS</b>			
a)	Provision for Employee Benefits		
	Provision for Gratuity	123.24	87.84
b)	Provision for Project Expenses & Warranty Claims	39.07	32.80
		162.31	120.64
<b>NOTE - 11 SHORT TERM PROVISIONS</b>			
	Provision For Income Tax (Net)	1071.52	235.18
	Provision for Project Expenses & Warranty Claims	61.67	304.69
		1133.19	539.87

## Textual information (43)

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

<b>NOTE- 10 OTHER CURRENT LIABILITIES</b>			
	Statutory Dues Payable	527.33	165.01
	Other Expenses Payable	127.39	23.01
	Provision for Employee Benefits	118.31	88.60
	Deferred Revenue Income	3.09	1.02
	Share Application Money refundable*	0.07	-
	Advance from customers	103.07	539.79
		879.26	817.43
	Note on share application money:		
	* Share application money refunded on 18.04.24		

## Textual information (44)

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

<b>NOTE -15 LONG TERM LOANS &amp; ADVANCES</b>			
	Capital Advance		
	Unsecured, Considered good	119.87	93.09
	Other Advances		
	Unsecured, Considered good	-	5.98
	Refer Note No. 42 for ageing		
		119.87	99.07
<b>NOTE- 20 SHORT TERM LOANS AND ADVANCES</b>			
	Staff Advances	10.52	39.57
	Advances to Suppliers	114.42	209.55
	Other Advances	-	36.37
		124.94	285.49



## Textual information (45)

**Disclosure of notes on other non-current assets explanatory [Text Block]**

<b>NOTE- 16 OTHER NON CURRENT ASSETS</b>			
	Unsecured, Considered good		
	Fixed Deposit Lien Marked	218.40	212.28
	Balances with Revenue Authorities	101.15	101.15
	Unsecured, Considered good		
	EMD and Security Deposits	37.88	29.13
		357.43	342.56

## Textual information (46)

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

<b>NOTE -17 INVENTORIES</b>			
	Inventories*	901.16	1304.80
	(Values at lower of cost or net realisable value)		
		901.16	1304.80
	(* Inventories consists of spare parts, IT Hardware Products and Components.)		

## Textual information (47)

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

<b>NOTE -18 TRADE RECEIVABLES</b>			
	Trade Receivables:		
	Unsecured, considered good	14734.94	4991.14
	Unsecured, considered doubtful	417.10	321.31
		15152.04	5312.45
	Less: Provision for doubtful debts	(161.35)	(160.15)
	Refer Note No. 41 for ageing		
		14990.69	5152.30

## Textual information (48)

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

<b>NOTE- 19 CASH AND CASH EQUIVALENTS</b>			
	Cash on hand	8.23	9.42
	Balances with banks	221.52	5.14
		229.75	14.56

Textual information (49)

Disclosure of notes on other current assets explanatory [Text Block]

NOTE- 21 OTHER CURRENT ASSETS			
	Interest Accrued on FDR With Bank	3.33	1.93
	Fixed Deposit Lien Marked	267.71	132.47
	EMD and Security Deposits	845.73	121.97
	Prepaid Expenses	17.66	6.91
	TDS Recoverable	9.82	89.42
	Unbilled receivable	2440.84	240.39
	Interest Income receivable	-	0.90
		3585.09	593.99

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (50) [See below]		
Claims against company not acknowledged as debt	0	0	
Guarantees	0	0	
Other money for which company is contingently liable	(A) 65,28,04,779	26,56,04,779	
Total contingent liabilities	65,28,04,779	26,56,04,779	
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0	
Uncalled liability on shares and other investments partly paid	0	0	
Other commitments	0	0	
Total commitments	0	0	
Nature of other commitments	NA	NA	
Total contingent liabilities and commitments	65,28,04,779	26,56,04,779	
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of dividends proposed to be distributed to preference shareholders	0	0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Arrears of fixed cumulative dividends on preference shares	0	0	
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	1,07,48,600	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] 47	[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] 47	[pure] 0	
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	

**Footnotes**

(A)

GST Demand: 14337367

Income Tax Demand: 251267412

Performance Guarantee Bonds:387200000

## Textual information (50)

## Disclosure of additional balance sheet notes explanatory [Text Block]

NOTE-43 Other Regulatory Compliance							
S.No.	Ratio	Numerator	Denominator	As at March 31, 2024	As at March 31, 2023	% Change during the year	Reason for variance >25%
1	Current ratio (in times)	Total current assets	Total current liabilities	1.61	1.47	9.74%	The variance is below 25% hence no explanation required
2	Debt-Equity ratio (in times)	Total Debt	Total shareholders fund	2.66	1.16	130.03%	The variance in debt-equity ratios is due to increase in debt (Additional Term loans taken by the company).
3	Debt service coverage ratio (in times)	Earning for Debt Service	Debt service	1.28	2.12	-39.84%	The variance in debt coverage ratios is due to increase in earning compare to increase in debt.
4	Return on equity ratio (in %)	Profit for the year	Average Total shareholders fund	85.44%	48.90%	36.54%	The variance is due to the increase in revenue and profit during the year.
5	Inventory turnover ratio (in times)	Net Sales	Average inventory	20.68	12.02	72.07%	The variance is due to the increase in revenue and a comparatively smaller increase in inventory.
6	Trade receivables turnover ratio (in times)	Net credit Sales	Average trade receivables	2.26	2.75	-17.61%	The variance is below 25% hence no explanation required
7	Trade payables turnover ratio (in times)	Total Purchases	Average trade payables	3.08	3.46	-11.11%	The variance is below 25% hence no explanation required
8	Net capital turnover ratio (in times)	Net Sales	Average working capital	0.22	0.19	14.90%	The variance is below 25% hence no explanation required
9	Net profit ratio (in %)	Profit for the year	Revenue from operations	15.60%	8.80%	6.81%	The variance is below 25% hence no explanation required
10	Return on capital employed (in %)	Profit before tax and finance costs	Total assets-total current liabilities	54.17%	39.46%	14.71%	The variance is below 25% hence no explanation required
NOTE-45 Other Statutory Information							
(i)	The Company does not have any transactions with companies struck off.						
(ii)	The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.						
(iii)	The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period						
(iv)	<p>The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.</li> </ul>						
(v)	<p>The Company does not receive any fund from any person(s) or entity(ies), including foreign entities (Funding Party) 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 Company (Ultimate Beneficiaries) or</p> <ul style="list-style-type: none"> <li>-provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.</li> </ul>						
(vi)	The social security code enacted in the year 2020 has been deferred by a year, when enacted this code will have an impact on company's contribution Provident Fund, Gratuity and other employees related benefits. The company proposes to do an assessment at an appropriate time and make appropriate provisions accordingly.						
(vii)	Certain figures apparently may not add up because of rounding off, but are wholly accurate in themselves.						

- (viii) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).
- (ix) The Company has not been declared as a wilful defaulter by any banks or any other financial institution at any time during the financial year or after the end of the reporting period but before the date when the financial statements are approved.
- (x) The Company have not traded or invested in crypto currency or virtual currency during the year.
- (xi) Figures have been rounded off to the nearest lakhs of rupees

NOTE-46 These financial statements have been prepared in the format prescribed by the Schedule III to the Companies Act, 2013. Previous years figures have been recast / restated & wherever necessary to make them comparable with figure of current year.

#### Reconciliation of regrouped figures

		(Rupees in Lacs)	
S.No.	Particulars	As at 31st March 2023	Remarks
Original figure	Regrouped figure		
1	Term Loan		
Long-term borrowings (Note no. 5)	319.28	269.44	Rs.49.84 lacs of long term debt due to paid off within the next 12 months, so this amount need to be reclassified from Long term borrowing to Short term borrowings on the balance sheet.
Short Term Borrowings (Note no. 8)		49.84	
Total	319.28	319.28	
2	Provision for Project Exp & warranty claims		
Long term provisions (Note no. 7)	337.49	32.80	Rs.304.69 lacs of long term provision is related to next year , so this amount need to reclassified from Long term provision to Short term provision on Balance Sheet.
Short term provisions (Note no.11)		304.69	
Total	337.49	337.49	
3	Provision for employees benefits		
Short term provisions (Note no.11)	88.60		Rs.88.60 lacs is due towards employees benefits and need to regrouped as other current liabilities on Balance sheet.
Other current liabilities (Note 10)		88.60	
Total	88.60	88.60	
4	EMD and security deposits		
Other Non current Assets (Note no. 16)	131.10	9.13	Rs.121.97 lacs of EMD/SD will be matured in next financial , so this amount need to be reclassified from Other Non current assets to Other current assets on the balance sheet.
Other current Assets (Note no. 21)		121.97	
Total	131.10	131.10	
5	Fixed Deposit Lien Marked		
Cash and cash			Fixed Deposits are pledges as collateral for BG is against BG and these are not

equivalents (Note no. 19)	344.75		avialable for immediate use as cash, it is classified as other Non current Assets and Other current assets.
Other Non current Assets (Note no. 16)		212.28	
Other current Assets (Note no. 21)		132.47	
Total	344.75	344.75	
6	Balances with Revenue Authorities		
Short term loan and Advances (Note no. 20)	101.15		Since the Rs. 101.15 lacs is deposited to file an appeal against a tax demand, so this amount need to reclassified from Short term loan and advances to Other Non current Assets..
Other Non current Assets (Note no. 16)		101.15	
Total	101.15	101.15	
7	Contribution to employees fund		
Employee benefit Expenses (note26)	54.67	49.56	The interest cost component of the gratuity expense need to transferred to "Finance Costs" in the income statement.
Finance cost (note 27)		5.11	
Total	54.67	54.67	
8	Capital Advance to EMD and Security Deposits		
Capital Advance (note 15)	113.09	93.09	The capital advance component included security deposit that has been regrouped to "EMD and Security Deposits" in the Other non current assets.
EMD and Security Deposits (note 16)		20.00	
Total	113.09	113.09	

**NOTE-38 Disclosure of Derivative transaction & Unhedged Foreign Currency Exposures**

Particulars	Current year	Previous year		
(a) Derivatives outstanding as at the reporting date	-	-		
I. Assets				
Particulars	Reporting Date	Total Receivables (A)	Hedges by derivative contracts (B)	Unhedged receivables (C=A-B)
Foreign Currency (USD)	March 31,2024	0.03	-	0.03
March 31,2023	-	-	-	
Exchange Rate (USD Rs.83.3739)	March 31,2024	0.00	-	0.00
March 31,2023	-	-	-	
Amount In FC	March 31,2024	0.03	-	0.03
March 31,2023	-	-	-	
Amount In Local Currency (Rs. In lakhs)	March 31,2024	2.85	-	2.85
March 31,2023	-	-	-	
II. Liabilities				

Particulars	Reporting Date	Total Payables	Hedges by derivative contracts (B)	Unhedged payables (C=A-B)
Foreign Currency	March 31,2024	2.30	-	2.30
March 31,2023	-	-	-	-
Exchange Rate (USD Rs.83.3739)	March 31,2024	0.00	-	0.00
March 31,2023	-	-	-	-
Amount In FC	March 31,2024	2.30	-	2.30
March 31,2023	-	-	-	-
Amount In Local Currency (Rs. In lakhs)	March 31,2024	191.76	-	191.76
March 31,2023	-	-	-	-

## NOTE-39 Private Placement of Equity shares Pursuant to section 42 of the Companies Act,2013.

During the year the company has raised funds on 15th July'23 through Equity share @ Rs.10/- with a premium of Rs.125/- for amount of Rs.1080 Lacs and on 29th March'24 through equity share @Rs.10/- with a premium of Rs.260/- for an amount of Rs.742.12 lacs totalling to amount of Rs.1822.12 Lacs.

## Utilization of Funds

Particular	Original Allocation	Fund Utilized
Expansion of business	1,080.00	1,080.00
Expansion of business	742.12	742.12
Total	1,822.12	1,822.12

## NOTE-40

(Rupees in Lacs)

## Trade payables ageing as at March 31,2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
Not due						
(i)SME	-	307.38	-	-	8.50	315.88
(ii)Others	-	6349.21	312.53	38.61	73.63	6773.98
(iii) Disputed dues – SME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-

## Trade payables ageing as at March 31,2023

Particulars	Outstanding for following periods from due date of payment					
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
Not due						
(i)SME	-	22.72	3.22	19.38	50.80	96.12
(ii)Others	-	2962.67	38.69	-	134.29	3135.65
(iii) Disputed dues – SME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-

## NOTE-41

## Trade receivable ageing as at March 31,2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Not Due						
(i) Undisputed Trade receivables – considered good	-	12266.27	2020.09	448.58	-	14734.94
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-



(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	417.10	417.10
Less provision for Doubtfull Debts	-	-	-	-	(161.35)	(161.35)
Total	-	12266.27	2020.09	448.58	0.00	255.76 14990.69

Trade receivable ageing as at March 31,2023

Particulars	Outstanding for following periods from due date of payment					
Not Due	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	-	4558.71	221.06	164.98	0.43	45.96 4991.14
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	0.07	321.24 321.31
Less provision for Doubtfull Debts	-	-	-	-	(160.15)	(160.15)
Total	-	4558.71	221.06	164.98	0.50	207.04 5152.30

#### NOTE-42

Capital Advance ageing as at March 31, 2024

Particulars	Outstanding for following periods from due date of payment				
Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
Capital Advance From Others	119.87	-	-	-	119.87

Capital Advance ageing as at March 31, 2023

Particulars	Outstanding for following periods from due date of payment				
Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
Capital Advance From Others	93.59	5.48	-	-	99.07

#### NOTE-33 Auditors remuneration

Particulars	Year ended 31st March 2024	Year ended 31st March 2023	
Statutory Audit Fees	4.50	2.00	
Tax Audit Fees	1.50	0.50	
Other Professional services		0.22	-
Total	6.22	2.50	

#### NOTE-34 Value of imports calculated on CIF basis

Particulars	Year ended 31st March 2024	Year ended 31st March 2023
Material Import	471.87	1133.30

#### NOTE-35 Disclosure u/s 186 of Companies Act-2013

Particulars	Amount of Loan Given (Rs. In Lacs)	Purpose of Loan	Rate of Interest %
	<u>NIL</u>		

NOTE-29 OTHER EXPENSES			
	Amc & Warranty Expenses	11.68	34.36
	Auditor's Remuneration	6.22	2.50
	Business Promotion Expenses	61.62	28.30
	Consultancy Charges	136.71	94.02
	Commision & Brokerages	19.00	5.60
	Communication & Internet Expenses	6.59	9.99
	CSR Expenses	10.42	-
	Electricity & Water Expenses	16.83	13.05
	Foreign Exchange Fluctuation	-	6.19
	Insurance Expenses	10.24	4.74
	Legal & Professional charges	23.43	9.80
	Loss on Sale of Motor Car	11.32	-
	Office Expenses	38.87	18.08
	Printing & Stationery Expenses	9.38	5.18
	Provision for Doubtful Debts (Net)	1.19	32.13
	Rate Fees & Taxes	34.72	47.71
	Rent Paid	164.57	49.66
	Repair & Maintenance (Computers)	7.83	4.08
	Repair & Maintenance (Vehicles)	17.40	12.58
	Other Expenses	0.26	-
	Conveyance expenses	37.21	15.12
	Travelling Expenses	88.78	42.86
		714.27	435.95
	Details of Auditor's Remuneration		
	Audit Fees	4.50	2.00
	Tax Audit fees	1.50	0.50
	Other services	0.22	-
		6.22	2.50
NOTE-22 REVENUE FROM OPERATIONS			
	Revenue from Sale of Services & solutions	22804.38	11396.82
		22804.38	11396.82
NOTE-23 OTHER INCOME			
	Interest Income	14.29	31.65
	Gain from Foreign exchange fluctuation	4.98	-
	Other non-operating Income	23.86	49.72
		43.13	81.37
NOTE-24 PURCHASE OF MATERIAL			
	Purchase of materials	14493.31	9106.21
	Other Direct Expenses	744.87	445.51
		15238.18	9551.72
NOTE- 25 CHANGES IN INVENTORIES			
	Opening stock	1304.80	592.16
	Less: Closing stock	901.16	1304.80
	Net (increase)/decrease	403.64	(712.64)
NOTE- 26 EMPLOYEE BENEFIT EXPENSES			
	Salaries and wages	895.83	513.54
	Director Remuneration	186.00	156.00
	Contribution to NPS	9.78	-
	Contribution to Provident Fund	52.15	34.10
	Contribution to ESIC	5.82	2.45
	Contribution to Gratuity	28.89	11.01
	Staff welfare expenses	20.99	20.26

		1199.46	737.36
<b>NOTE- 28 DEPRECIATION AND AMORTISATION EXPENSES</b>			
	Depreciation Expenses	135.83	89.45
	Amortisation Expenses	13.08	6.82
		148.91	96.27
<b>NOTE- 9 TRADE PAYABLES</b>			
	Due to Micro Enterprises and Small enterprises	315.88	96.12
	Due to Creditors other than Micro enterprises and small enterprises	6773.98	3135.65
	Refer Note No. 40 for ageing		
		7089.86	3231.77
<b>NOTE - 11 SHORT TERM PROVISIONS</b>			
	Provision For Income Tax (Net)	1071.52	235.18
	Provision for Project Expenses & Warranty Claims	61.67	304.69
		1133.19	539.87
<b>NOTE-14 Deferred Tax Assets/(Liabilities) (Net)</b>			
	Deferred tax Asset		
	Fixed assets : Impact of tax on difference on value of fixed assets between book balance and WDV as per Income Tax Act	(7.16)	15.32
	Impact of Tax on expenditure charged to the statement of profit and loss in the current year but allowable in future for tax purpose on payment basis	71.62	62.42
	Net deferred tax assets	64.46	77.74

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (51) [See below]	Textual information (52) [See below]

## Textual information (51)

### Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block] NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2024

#### Note -1 Corporate Information

The Company was formed under the Companies Act, 1956, and incorporated on 02.02.2001 vide CIN: U72900DL2001PLC109496. The company is engaged in the business of providing complete IT Infra solution & services including system Integration (SI) comprising network design, hardware and software, Warranty Management solutions for imported and indigenous equipment, and development, implementation, and maintenance of software applications.

#### NOTE -2 Summary of significant accounting policies

- Basis of accounting and preparation of financial statements

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with Rule 7 of the Companies (Accounts) Rules 2014. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

#### (b) Use of estimates

The preparation of the financial statements in conformity with Indian 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 year. The Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known/materialized.

#### (c) Functional and Presentation Currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. All the amounts included in the financial statements are reported in Lacs of Indian Rupees and are rounded to the nearest thousands, except per share data unless stated otherwise.

#### (d) Inventories

Inventories are stated at lower cost or net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Cost is determined on a weighted average basis stock in trade, raw material, stores, and spares includes expenditure incurred in the normal course of business in bringing inventories to its location and condition where applicable obsolete and defective inventories are identified from time to time and, where necessary a provision/ Write off is made for such inventories.

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NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2024

#### (e) Cash and cash equivalents

Cash and cash equivalent in the balance sheet comprise cash at banks and cash on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of change in value.

#### (f) Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax are adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow statement classifies cash flows during the period from operating, investing, and financing activities of the Company.

#### (g) Revenue Recognition

The company derives revenue primarily from information Technology (IT) services which includes, providing system integration solution comprising network design, hardware, and software, IT infrastructure management solutions warranty management solutions for imported and indigenous equipment, and development, implementation, and maintenance of software applications. The company recognizes revenue when the significant terms of the arrangement are enforceable, services have been delivered and the collectability is reasonably assured.

Revenue on time and material contracts is recognized as the related services are performed and revenue from the end of the last invoicing to the reporting date is recognized as unbilled revenue. Revenue from fixed price, fixed time frame contracts, where the performance obligation is satisfied over time and where there is no uncertainty as to measurement or collectability of consideration, is recognized as per the percentage-of-completion method. When there is uncertainty as to the measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved. Efforts or costs expended have been used to measure progress towards completion as there is a direct relationship between input and productivity. Maintenance revenue is recognized rateably over the term of the underlying maintenance arrangement.

Revenue in excess of invoicing is classified as contract assets (which we refer to as unbilled revenue). In arrangements for IT and ITES-related services and maintenance services, Revenue from contracts with customers, by applying the revenue recognition criteria for each distinct performance obligation The arrangements with customers generally meet the criteria for considering IT and ITES related services as distinct performance obligations.

Revenue from the rendering of services is recognized when the performance of the agreed contractual task has been completed. Interest income is recognized on an accrual basis on a time proportionate basis, based on interest rates implicit in the transaction. Included under the head "other Income" in the statement of Profit and Loss.

#### TRANSLINE TECHNOLOGIES LIMITED

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#### NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2024

#### (h) Property, Plant and Equipment

Items of Property, plant, and equipment are measured at their cost less any accumulated depreciation and any accumulated impairment losses. The cost comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts and rebates and any cost directly attributable to bringing the assets to its working condition for its intended use.

Advances paid towards the acquisition of property, plant, and equipment outstanding at each balance sheet date is classified as capital advance under other non-current assets and the cost of assets not put to use before such date are disclosed under "capital work in progress" Subsequent expenditures relating to property, plant, and equipment is capitalized only when it is probable that future economic benefit s associated with these will flow to the company and the cost of the item can be measured reliably.

Items of property, plant, and equipment retired from active use and held for disposal are stated at the lower of their carrying amount and net realisable value. Any write-down in this regard is recognised immediately in the statement of profit and loss.

#### (i) Intangible Assets

An intangible asset is recognised only when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. Subsequent expenditure on an intangible asset after its purchase or its completion is recognised as an intangible asset if it is probable that the expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standard of performance and the expenditure can be measured and attributed to the asset reliably.

Intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any.

An intangible asset is derecognised (eliminated from the balance sheet) on disposal or when no future economic benefits are expected from its use and subsequent disposal.

The depreciable amount of an intangible asset is allocated on a systematic basis over the best estimate of its useful life

#### (j) Depreciation and Amortisation

Depreciation on Property, Plant, and Equipment (PPE) is provided to the extent of the depreciable amount on the written-down value method. Depreciation is provided based on the useful life of the assets as prescribed in Schedule II of the Companies Act 2013, which are as follows:

Assets Head	Useful Life
Building	30 Years
Plant and Machinery	05 Years
Office Equipment	05 Years
Furniture and Fixture	10 Years
Vehicle	08 Years
Computer	03 Years
Intangible Assets	05 Years
The residual value and the useful life of assets are reviewed at each financial year's end.	
TRANSLINE TECHNOLOGIES LIMITED	
CIN: U72900DL2001PLC109496	
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2024	
(k) Foreign Currency Transactions	

Foreign Currency Transactions related to purchases and sales are recorded at the exchange rates prevailing under the Customs Act on the date of the transactions. Gains and losses arising out of subsequent fluctuations are accounted for on actual payments or realizations as the case may be. Monetary assets and liabilities denominated in foreign currency as on the Balance Sheet date are translated into the functional currency at the exchange rates prevailing on that date and Exchange differences arising out of such conversion are recognised in the Statement of Profit and Loss. Other foreign currency transactions are recorded at prevailing RBI rates.

#### (l) Impairment of Assets

An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified as impaired. The impairment loss recognised in the prior accounting period is reversed if there has been a change in the estimate of the recoverable amount.

#### (m) Government Grants

Government grants available to the enterprise are considered for inclusion in accounts: (i) where there is reasonable assurance that the enterprise will comply with the conditions attached to them; and (ii) where such benefits have been earned by the enterprise and it is reasonably certain that the ultimate collection will be made. The grant towards fixed assets is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Government grants related to revenue is recognized on a systematic basis in the profit and loss statement over the periods necessary to match them with the related costs which they are intended to compensate.

**(n) Investments**

Investments are classified as long-term investments and current investments. The carrying amount for current investments is the lower of cost and fair value. For current investments, any reduction to fair value and any reversals of such reductions are included in the profit and loss statement. Long-term investments are usually carried at cost. For any decline, other than temporary, in the value of a long-term investment, the carrying amount is reduced to recognise the decline. On disposal of an investment, the difference between the carrying amount and the disposal proceeds, net of expenses, is recognised in the profit and loss statement.

Impairment of Investment in Subsidiaries: The company reviews its carrying value of investments carried at cost (net of impairment if any) annually or more frequently when there is an indication for impairment. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for in the statement of profit and loss.

TRANSLINE TECHNOLOGIES LIMITED

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NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2024

**(o) Employee benefits**

(i) Short-term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.

**(ii) Defined Benefit Plans:**

Gratuity is a defined benefit plan payable at the end of employment and is provided for on the basis of actuarial valuation at each year-end using the projected unit credit method. Actuarial gain and loss for a defined benefit plan is recognized in full in the period in which it occurs in the statement of profit and loss.

Leave encashment is a defined benefit plan payable at the end of the financial year and is provided for on the basis of company policy at each year-end (Calendar Year) and recognised in the current financial year in the statement of profit and loss.

**(iii) Defined Contribution Plans:**

Defined contribution plans are those plans in which the company pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Provident Fund and Employee State Insurance have Defined Contribution Plans in which the company pays a fixed contribution and will have no further obligation beyond the monthly contributions and are recognised as an expenses in the Statement of Profit & Loss.

**(p) Borrowing Cost**

Borrowing costs include interest, amortisation of ancillary costs incurred, and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from the commencement of activities relating to construction/development of the qualifying asset up to the date of capitalization of such asset are added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

**(q) Earning per share**

Basic Earnings Per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares.

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## NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2024

### (r) Accounting for taxes on income

Tax expense comprises current and deferred tax. Current income tax is measured as the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961. Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and the reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted by the end of the reporting period.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

The carrying amount of deferred tax assets are reviewed at each balance sheet date. The Company writes down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

### (s) Provisions and contingencies

#### Contingent liabilities

A Provisions is recognized if, as a result of a past event, the Company has present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provision for onerous contracts are recognized when expected benefits to be derived by the company from a contract are lower than the unavoidable costs of meeting the future obligations under the contract.

A disclosure for contingent liabilities is made where there is a possible obligation or present obligation that may probably not require an outflow of resources or an obligation for which the future outcome cannot be ascertained with reasonable certainty. When there is a possible or present obligation where the likelihood of outflow of resources is remote, no provision is made.

#### Contingent assets

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may not be realized. However, when the realization of income is virtually certain, then the related asset is not a contingent asset and is recognized

## TRANSLINE TECHNOLOGIES LIMITED

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## NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2024

### (t) Segment reporting

Operating segments are reported in a manner consistent with internal reporting provided to the management. The company has identified the following as reporting segments:

- a) IT Infra solutions including System integration (SI) solutions comprising of supply & installation, commissioning of network design
- b) System Integration services, software, AMC and other services, etc.

Hence segment information is disclosed as required under accounting standard -17.

### (u) CORPORATE SOCIAL RESPONSIBILITY



Pursuant to the provisions of Section 135 and Schedule VII of the Companies Act, 2013, Corporate Social Responsibility Committee was formed by the Company to recommend.

- The policy on Corporate Social Responsibility and
- (b) Implementation of the CSR Projects or Programs to be undertaken by the Company as per CSR Policy for consideration and approval by the Board of Directors. The policy on Corporate Social Responsibility is available on the Company's website [www.translineindia.com](http://www.translineindia.com).

As a responsible corporate entity, Transline Technologies strives to make a positive and lasting impact on our environment and the community we operate in. In the year 2023-24, the company, through its CSR efforts, initiated a collaborative CDS program focused on helping the education of children from migrant unorganized sectors and supporting animal care centers. This initiative was carried out in Collaboration with Kamdenu Mangal Parivar and Bharat Lok Shiksha Parishad, a not-for-profit autonomous society.

## Textual information (52)

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

TRANSLINE TECHNOLOGIES LIMITED

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NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2023

#### Note -1 Corporate Information

The Company was formed under the Companies Act, 1956, and incorporated on 02.02.2001 vide CIN: U72900DL2001PLC109496. The company is engaged in the business of IT Services which includes providing system integration solutions comprising network design, hardware and software IT infrastructure management solutions, Warranty Management solutions for imported and indigenous equipment, and development, implementation, and maintenance of software applications.

#### NOTE -2 Summary of significant accounting policies

##### • Basis of accounting and preparation of financial statements

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with Rule 7 of the Companies (Accounts) Rules 2014. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

##### (b) Use of estimates

The preparation of the financial statements in conformity with Indian 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 year. The Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known/materialized.

##### (c) Functional and Presentation Currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. All the amounts included in the financial statements are reported in Lacs of Indian Rupees and are rounded to the nearest thousands, except per share data unless stated otherwise.

##### (d) Inventories

Inventories are stated at lower cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Cost is determined on a weighted average basis stock in trade, raw material, stores, and spares includes expenditure incurred in the normal course of business in bringing inventories to its location and condition where applicable obsolete and defective inventories are identified from time to time and, where necessary a provision/ Write off is made for such inventories.

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CIN: U72900DL2001PLC109496

NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2023

##### (e) Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash and cash equivalent in the balance sheet comprise cash at banks and cash on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of change in value.

##### (f) Cash flow statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax are adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow statement classifies cash flows during the period from operating, investing, and financing activities of the Company.

##### (g) Revenue Recognition

The company derives revenue primarily from information Technology (IT) services which includes, providing system integration solution comprising network design, hardware, and software, IT infrastructure management solutions warranty management solutions for imported and indigenous equipment, and development, implementation, and maintenance of software applications. The company recognizes revenue when the significant terms of the arrangement are enforceable, services have been delivered and the collectability is reasonably assured.

Revenue on time and material contracts is recognized as the related services are performed and revenue from the end of the last invoicing to the reporting date is recognized as unbilled revenue. Revenue from fixed price, fixed time frame contracts, where the performance obligation is satisfied over time and where there is no uncertainty as to measurement or collectability of consideration, is recognized as per the percentage-of-completion method. When there is uncertainty as to the measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved. Efforts or costs expended have been used to measure progress towards completion as there is a direct relationship between input and productivity. Maintenance revenue is recognized rateably over the term of the underlying maintenance arrangement.

Revenue in excess of invoicing is classified as contract assets (which we refer to as unbilled revenue). In arrangements for IT and ITES-related services and maintenance services, Revenue from contracts with customers, by applying the revenue recognition criteria for each distinct performance obligation The arrangements with customers generally meet the criteria for considering IT and ITes related services as distinct performance obligations.

Revenue from the rendering of services is recognized when the performance of the agreed contractual task has been completed. Interest income is recognized on an accrual basis on a time proportionate basis, based on interest rates implicit in the transaction. Included under the head "other Income" in the statement of Profit and Loss.

## TRANSLINE TECHNOLOGIES LIMITED

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### NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2023

#### (h) Property, Plant and Equipment

Items of Property, plant, and equipment are measured at their cost less any accumulated depreciation and any accumulated impairment losses. The cost comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts and rebates and any cost directly attributable to bringing the assets to its working condition for its intended use.

Advances paid towards the acquisition of property, plant, and equipment outstanding at each balance sheet date is classified as capital advance under other non-current assets and the cost of assets not put to use before such date are disclosed under "capital work in progress" Subsequent expenditures relating to property, plant, and equipment is capitalized only when it is probable that future economic benefit s associated with these will flow to the company and the cost of the item can be measured reliably.

Items of property, plant, and equipment retired from active use and held for disposal are stated at the lower of their carrying amount and net realisable value. Any write-down in this regard is recognised immediately in the statement of profit and loss.

#### (i) Intangible Assets

An intangible asset is recognised only when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. Subsequent expenditure on an intangible asset after its purchase or its completion is recognised as an intangible asset if it is probable that the expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standard of performance and the expenditure can be measured and attributed to the asset reliably.

Intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any.

An intangible asset is derecognised (eliminated from the balance sheet) on disposal or when no future economic benefits are expected from its use and subsequent disposal.

The depreciable amount of an intangible asset is allocated on a systematic basis over the best estimate of its useful life

#### (j) Depreciation and Amortisation

Depreciation on Property, Plant, and Equipment (PPE) is provided to the extent of the depreciable amount on the written-down value method. Depreciation is provided based on the useful life of the assets as prescribed in Schedule II of the Companies Act 2013. which are as follows:

Assets Head	Useful Life
Building	30 Years
Plant and Machinery	15 Years
Office Equipment	05 Years
Furniture and Fixture	10 Years
Vehicle	08/10 Years
Computer	03 Years
Intangible Assets	05/10 Years
The residual value and the useful life of assets are reviewed at each financial year"s end.	
TRANSLINE TECHNOLOGIES LIMITED CIN: U72900DL2001PLC109496	
NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2023	
(k) Foreign Currency Transactions	

Foreign Currency Transactions related to purchases and sales are recorded at the exchange rates prevailing under the Customs Act on the date of the transactions. Gains and losses arising out of subsequent fluctuations are accounted for on actual payments or realizations as the case may be. Monetary assets and liabilities denominated in foreign currency as on the Balance Sheet date are translated into the functional currency at the exchange rates prevailing on that date and Exchange differences arising out of such conversion are recognised in the Statement of Profit and Loss. Other foreign currency transactions are recorded at prevailing RBI rates.

#### (l) Impairment of Assets

An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Account in the year in which an asset is identified as impaired. The impairment loss recognised in the prior accounting period is reversed if there has been a change in the estimate of the recoverable amount.

#### (m) Government Grants

Government grants available to the enterprise are considered for inclusion in accounts: (i) where there is reasonable assurance that the enterprise will comply with the conditions attached to them; and (ii) where such benefits have been earned by the enterprise and it is reasonably certain that the ultimate collection will be made. The grant towards fixed assets is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Government grants related to revenue is recognized on a systematic basis in the profit and loss statement over the periods necessary to match them with the related costs which they are intended to compensate.

#### (n) Investments

Investments are classified as long-term investments and current investments. The carrying amount for current investments is the lower of cost and fair value. For current investments, any reduction to fair value and any reversals of such reductions are included in the profit and loss statement. Long-term investments are usually carried at cost. For any decline, other than temporary, in the value of a long-term investment, the carrying amount is reduced to recognise the decline. On disposal of an investment, the difference between the carrying amount and the disposal proceeds, net of expenses, is recognised in the profit and loss statement.

Impairment of Investment in Subsidiaries: The company reviews its carrying value of investments carried at cost (net of impairment if any) annually or more frequently when there is an indication for impairment. If the recoverable amount is less than its carrying amount, the impairment loss is accounted for in the statement of profit and loss.

## TRANSLINE TECHNOLOGIES LIMITED

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### NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2023

#### (o) Employee benefits

(i) Short-term employee benefits are recognized as an expense at the undiscounted amount in the profit and loss account of the year in which the related service is rendered.

#### (ii) Defined Benefit Plans:

Gratuity is a defined benefit plan payable at the end of employment and is provided for on the basis of actuarial valuation at each year-end using the projected unit credit method. Actuarial gain and loss for a defined benefit plan is recognized in full in the period in which it occurs in the statement of profit and loss.

Leave encashment is a defined benefit plan payable at the end of the financial year and is provided for on the basis of company policy at each year-end (Calendar Year) and recognised in the current financial year in the statement of profit and loss.

#### (iii) Defined Contribution Plans:

Defined contribution plans are those plans in which the company pays fixed contributions into separate entities and will have no legal or constructive obligation to pay further amounts. Provident Fund and Employee State Insurance have Defined Contribution Plans in which the company pays a fixed contribution and will have no further obligation beyond the monthly contributions and are recognised as an expenses in the Statement of Profit & Loss.

#### (p) Borrowing Cost

Borrowing costs include interest, amortisation of ancillary costs incurred, and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from the commencement of activities relating to construction/development of the qualifying asset up to the date of capitalization of such asset are added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

#### (p) Earning per share

Basic Earnings Per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares.

## TRANSLINE TECHNOLOGIES LIMITED

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### NOTES TO FINANCIAL STATEMENT FOR THE YEAR ENDED AS ON 31.3.2023

#### (q) Accounting for taxes on income

Tax expense comprises current and deferred tax. Current income tax is measured as the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961. Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and the reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted by the end of the reporting period.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

The carrying amount of deferred tax assets are reviewed at each balance sheet date. The Company writes down the carrying amount of a deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

#### (r) Provisions and contingencies

##### Contingent liabilities

A Provisions is recognized if, as a result of a past event, the Company has present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

Provision for onerous contracts are recognized when expected benefits to be derived by the company from a contract are lower than the unavoidable costs of meeting the future obligations under the contract.

A disclosure for contingent liabilities is made where there is a possible obligation or present obligation that may probably not require an outflow of resources or an obligation for which the future outcome cannot be ascertained with reasonable certainty. When there is a possible or present obligation where the likelihood of outflow of resources is remote, no provision is made.

##### Contingent assets

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may not be realized. However, when the realization of income is virtually certain, then the related asset is not a contingent asset and is recognized

### [201700] Notes - Government grants

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

**[201200] Notes - Employee benefits****Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Defined benefit plans categories [Axis]	1		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of defined benefit plans [Abstract]			
Disclosure of defined benefit plans [LineItems]			
Description of accounting policy for defined benefit plans	Note Pasted	Note as Pasted	
Description of type of plan	Gratuity and Leave Encashment	Gratuity and Leave Encashment	
Reconciliation of changes in present value of defined benefit obligation [Abstract]			
Changes in defined benefit obligation, at present value [Abstract]			
Increase (decrease) through current service cost, defined benefit obligation, at present value	24.5	14.61	
Increase (decrease) through interest cost, defined benefit obligation, at present value	6.5	5.11	
Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value	-4.4	3.84	
Total changes in defined benefit obligation, at present value	35.4	15.88	
Defined benefit obligation, at present value at end of period	123.24	87.84	71.96
Reconciliation of changes in fair value of plan assets [Abstract]			
Recognised assets and liabilities of defined benefit plans [Abstract]			
Recognised liabilities, defined benefit plan	123.24	87.84	
Net liability (asset) of defined benefit plans	123.24	87.84	
Reconciliation of liability asset of defined benefit plans [Abstract]			
Defined benefit obligation, at present value	123.24	87.84	71.96
Net liability (asset) of defined benefit plans	123.24	87.84	
Description of percentage or amount which each major category contributes to fair value of total plan assets [TextBlock]	Note Pasted In Main Description	Note Pasted In Main Description	
Experience adjustments on plan assets and plan liabilities [Abstract]			
Defined benefit obligation, at present value	123.24	87.84	71.96
Net surplus (deficit) in plan	-123.24	-87.84	

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	Textual information (53) [See below]	Enclosed

## Textual information (53)

## Disclosure of employee benefits explanatory [Text Block]

Note : 30 Employee benefit plans

As per the Accounting Standard 15 'Employee Benefits' the disclosure of employee benefit as defined in the Accounting Standard are given below:

(i) Defined contribution plans

(Rupees  
in Lacs)

Contribution to Defined Contribution Plans, recognized as expenses for the year is as under:

Particulars	As at 31st March, 2024	As at 31st March, 2023		
	Employer's contribution to ESI	Employer's contribution to provident fund	Employer's contribution to ESI	
Employer's contribution to provident fund				
Contribution to defined contribution plans	52.15	5.82	34.10	2.45

(ii) Defined benefit plans

The Company offers the gratuity and leave encashment employee benefit schemes to its employees.

The following table sets out the amount recognized in the financial statements:

(ii-a) Expenses recognized during the year

Particulars	As at 31st March, 2024	As at 31st March, 2023		
	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)	
Gratuity				
Components of employer expense				
Current service cost	24.50	0.00	14.61	0.00
Past service cost				
Interest cost	6.50	0.00	5.11	0.00
Expected return on plan assets				
Curtailment cost / (credit)				
Settlement cost / (credit)				
Actuarial losses/(gains)	4.40	0.00	(3.84)	0.00
Total expense/(income) recognized in the Statement of Profit and Loss	35.40	0.00	15.88	0.00

(ii-b) Table showing changes in present value of obligations during the period:

Particulars	As at 31st March, 2024	As at 31st March, 2023		
	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)	
Gratuity				
Present value of obligation as at beginning of the period	87.84	0.00	71.96	0.00
Acquisition adjustment	0.00	0.00	0.00	0.00
Interest cost	6.50	0.00	5.11	0.00
Past service cost				
Current service cost	24.50	0.00	14.61	0.00
Curtailment cost / (credit)				
Settlement cost / (credit)				
Benefit paid	0.00	0.00	0.00	0.00
Actuarial gain/(loss) on obligations	4.40	0.00	(3.84)	0.00
Obligation as on closing of the year	123.24	0.00	87.84	0.00



## Note : 30 Employee benefit plans (Contd...)

(ii-c) Change in the plan assets: There is no change in the plan assets in the case of gratuity and leave encashment because there is no funded scheme taken by the company.

## (ii-d) Reconciliation of fair value of assets and obligations:

(Rupees in Lacs)

Particulars	As at 31st March, 2024	As at 31st March, 2023		
	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)	
Fair value of plan assets	0.00	0.00	0.00	0.00
Present value of obligations	123.24	0.00	87.84	0.00
Amounts recognized in balance sheet	123.24	0.00	87.84	0.00

## (ii-e) Actuarial Assumptions:

## Demographic Assumptions:

Mortality: Indian Assured Lives Mortality (2012-2014) ult. (IALM 2012-14). Rates at specimen ages are as shown below:

Withdrawal : Withdrawal rate are in accordance with the following table:

	As at 31st March, 2024	As at 31st March, 2023		
Particulars	Gratuity	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)
For all Ages	5% per annum		5% per annum	
Financial Assumptions:				
Particulars	Gratuity	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)
Discount Rate	7.40%		7.40%	
Rate of increase in compensation level	8.00%		8.00%	
Rate of return on plan assets	0%		0%	

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

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

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

**[201300] Notes - Segments**

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

	01/04/2023 to 31/03/2024
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (54) [See below]

## Textual information (54)

## Disclosure of enterprise's reportable segments explanatory [Text Block]

## NOTE-36 SEGMENT REPORTING

## a) Identification of segments

The Company's principal lines of business is (i) IT Infra solutions which includes providing (SI) system integration comprising of supply and installation network design, hardware and software, (ii) System Integration Services which comprising of software development support and warranty management solutions (WMS)/AMC for imported and indigenous equipments, development, implementation and maintenance of software applications.

	(Rupees in Lacs)	
Particulars	Year ended 31st March 2024	Year ended 31st March 2023
Revenue		
Solutions	17769.52	9602.20
Services	5034.86	1794.62
Net Segment Revenue	22804.38	11396.82
Segment result		
Solutions	2127.74	763.12
Services	4509.41	1426.98
		6637.15 2190.10
Add: Un-allocable Income	43.13	81.37
Less: Finance cost	266.91	139.59
less: Unallocated corporate expenses	1537.23	901.94
Profit before Tax	4876.14	1229.94
Tax expenses	1317.65	227.13
Profit for the year	3558.49	1002.81
Other information		
Segment assets	19331.86	6570.38
Unallocated corporate assets	2478.98	1910.64
Total assets	21810.84	8481.02
Segment liabilities	7089.87	3231.77
Unallocated corporate liabilities	6323.32	2232.19
Total liabilities	13413.18	5463.96
Capital Expenditure	986.87	252.46
Depreciation and amortization	148.91	96.27
Other non cash expenditure, net	-	-

## b) Geographical information

The company is domiciled in India and operation is also only in India . Therefore , there is no segment to be reported on geographical information as required under Account Standard -17

**[201600] Notes - Related party****Disclosure of relationship and transactions between related parties [Table]****..(1)**

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

Categories of related parties [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	(A) AMARAN REAL ESTATES PRIVATE LIMITED	(B) AMARAN REAL ESTATES PRIVATE LIMITED	RKG ENTERPRISES PVT.LTD.	RKG ENTERPRISES PVT.LTD.
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U41001DL2012PTC235763	U41001DL2012PTC235763	U18101WB1996PTC080160	U18101WB1996PTC080160
Description of nature of related party relationship	Others	Others	Others	Others
Description of nature of transactions with related party	Loans and Advances Given, Loans and Advances Recieved Back	Interest Recieved, Loans and Advances Given, Loans and Advances Recieved Back	Interest Paid and Borrowings	Interest Paid and Borrowings
Related party transactions [Abstract]				
Advances given during year related party transactions	46.93	0.29		
Advances taken during year related party transactions	46.93	46.93		
Interest received during year related party transactions	0	3.09		
Interest paid during year related party transactions			2.53	23.35
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			(C) 35.07	26.41
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

**Footnotes**

(A)

Formerly Known as Transline IFMI Systems Private Limited

(B)

Formerly Known as Transline IFMI Systems Private Limited

(C)

Borrowing During the Year:179.93

Repayment of Borrowing :(171.27)

Opening Balance:26.41

Balance at the End:35.07

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

..(2)

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

Categories of related parties [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	IDSURV TECHNOLOGIES PRIVATE LIMITED	IDSURV TECHNOLOGIES PRIVATE LIMITED	Arjun Bisht	Arjun Bisht
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AGSPB4533F	AGSPB4533F
CIN of related party	U74899DL2001PTC109459	U74899DL2001PTC109459		
Description of nature of related party relationship	Others	Others	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Sales	Sales, Borrowings, Amount Payables	Remuneration	Remuneration
Related party transactions [Abstract]				
Revenue from sale of goods related party transactions	156.99	93.09		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel			24	1.4
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	(A) 337.38		
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

**Footnotes**

(A)

Borrowings :6.93

Amount Payables:330.45

**Disclosure of relationship and transactions between related parties [Table]****..(3)**

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

Categories of related parties [Axis]	5		6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Preeti Kataria	Preeti Kataria	VIDEOLINE SURVEILLANCE SERVICES PRIVATE LIMITED	VIDEOLINE SURVEILLANCE SERVICES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AIOPV1812H	AIOPV1812H		
CIN of related party			U72900DL2022PTC392869	U72900DL2022PTC392869
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Others	Others
Description of nature of transactions with related party	Remuneration	Remuneration	Sales and Amount Receivables	NA
Related party transactions [Abstract]				
Revenue from sale of goods related party transactions			991.02	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	6.97	1.22		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			1,150.26	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]****..(4)**

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

Categories of related parties [Axis]	7		8	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Amita Gupta	Amita Gupta	Arun Gupta	Arun Gupta
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADCPG6070F	ADCPG6070F	ADXP9160B	ADXP9160B
Description of nature of related party relationship	Others	Others	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Remuneration paid, Rent Paid	Remuneration paid, Rent Paid	Remuneration paid, Advance Given	Remuneration paid
Related party transactions [Abstract]				
Advances given during year related party transactions			0.07	0
Other related party transactions expense	(A) 81	(B) 84.78		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel			96	96
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	(C) 25.3	1.43		
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

**Footnotes**

(A)

Remuneration Paid :60

Rent Paid:21

Director Imprest Given:1022.72

Director Imprest Paid:1022.72

(B)

Remuneration Paid :60

Rent Paid: 24.78

(C)

Borrowing During the Year :360.75

Repayment of Borrowing :(336.87)

Opening Balance:1.43

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

..(5)

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

Categories of related parties [Axis]	9	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	Satish Sharma	Satish Sharma
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AKDPS0965M	AKDPS0965M
Description of nature of related party relationship	Others	Others
Description of nature of transactions with related party	Remuneration Paid	Remuneration Paid
Related party transactions [Abstract]		
Other related party transactions expense	(A) 30	(B) 7.5
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

**Footnotes**

(A)

Salary and Remuneration:30.00

(B)

Salary and Remuneration: 7.50

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]	Textual information (55) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

## Textual information (55)

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

## Note 31 Related Party Disclosure

As required by Accounting Standard-18, "Related Party Disclosures", relevant information is provided here below:

(i) Related Parties with whom transactions have taken place during the year :

Directors	Key Managerial Personnel	Entity controlled by Promoters
- Amita Gupta-Director	- Arjun Bisht - CFO	- RKG Enterprises Pvt Ltd
- Arun Gupta-Director	- ID Surv Technologies Pvt Ltd *	
- Satish Sharma- Non Executive Director	- Preeti Kataria - CS	- Transline IFMI System Pvt. Ltd.
- Bhim Sain Goyal- Independent Director	- Amaran Mines & Minerals pvt Ltd	
	- Videoline Surveillance Services Pvt Ltd	

ii) Transaction with Related Parties				(Rupees in Lacs)		
Particulars	Directors	Key Managerial Personnel	Entity controlled by Promoters			
2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	
A) Transaction						
- Salary, Remuneration & Perquisites						
Amita Gupta	60.00	60.00	-	-	-	-
Arun Gupta	96.00	96.00	-	-	-	-
Satish Sharma	30.00	7.50	-	-	-	-
Arjun Bisht	-	-	24.00	1.40	-	-
Preeti kataria	-	-	6.97	1.22	-	-
- Rent Paid						
Amita Gupta	21.00	24.78	-	-	-	-
- Interest Paid						
RKG Enterprises Pvt Ltd	-	-	-	-	2.53	23.35
- Interest Received						
Transline IFMI Systems Pvt Ltd	-	-	-	-	-	3.09
- Loans & Advances Given						
Transline IFMI Systems Pvt Ltd	-	-	-	-	46.93	0.29
- Loans & Advances Received Back						
Transline IFMI Systems Pvt Ltd	-	-	-	-	46.93	46.93
- Director Imprest Given						
Amita Gupta	1022.72	-	-	-	-	-
Arun Gupta	62.39	-	-	-	-	-
- Director Imprest Paid						
Amita Gupta	1022.72	-	-	-	-	-
Arun Gupta	62.32	-	-	-	-	-
- Sales						
ID Surv Technologies Pvt Ltd *	-	-	-	-	156.99	93.09
Videoline Surveillance Services Pvt Ltd	-	-	-	-	991.02	-
- Borrowings						
Amita Gupta	360.75	122.78				
ID Surv Technologies Pvt Ltd	-	-	-	-	-	6.93
RKG Enterprises Pvt Ltd	-	-	-	-	179.93	475.00
- Repayment of Borrowings						

Amita Gupta	336.87	121.35				
RKG Enterprises Pvt Ltd	-	-	-	-	171.27	501.88
- Balance Outstanding as at the end of the year						
- Borrowings						
Amita Gupta	25.30	1.43				
RKG Enterprises Pvt Ltd	-	-	-	-	35.07	26.41
- Advances						
Arun Gupta	0.07	-				
- Payables						
IDSurv Technologies Pvt Ltd	-	-	-	-	-	330.45
- Receivable						
Videoline Surveillance Services Pvt Ltd	-	-	-	-	1150.26	-

**[201400] Notes - Leases**

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

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

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]	Textual information (56) [See below]	
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 157.29	[shares] 75.68
Diluted weighted average shares	[shares] 157.29	[shares] 75.68
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	3,558.49	1,002.8
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	3,558.49	1,002.8



## Textual information (56)

**Disclosure of earnings per share explanatory [Text Block]****NOTE-32 Earning per share**

Basic earnings per share are calculated by dividing the net Profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earnings per share are calculated by dividing the net Profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year and potential equity shares.

Particulars	(Rupees in Lacs)	
	Year ended 31st March 2024	Year ended 31st March 2023
(a) Profit after taxation and exceptional items (in lacs)	3558.49	1002.81
(b) Weighted average number of shares outstanding during the year	157.29	75.68
(c) Nominal Value per share (In Rs. 10/-)	10.00	10.00
(d) Basic Earning per share (in Rs.) $d=(a/b)$	22.62	13.25
(e) Diluted Earning per share	22.62	13.25

**[202800] Notes - Subsidiary information**

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

	01/04/2023 to 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

**[202400] Notes - Investments in associates**

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

	01/04/2023 to 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

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

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

	01/04/2023 to 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

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

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (57) [See below]
Disclosure of other provisions explanatory [TextBlock]	

**Textual information (57)****Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]****NOTE-37 Contingent Liabilities & Commitments (to the extent not provided for)****(a) Contingent Liabilities**

1. Company has executed performance Gurantee Bonds for various Tenders undertaken by it. These guarantess have been issued by the bank by way of pledge/lien marking of FDR's. For amount of Rs.3872 Lacs. (Previous Year Rs.1419 Lacs).
2. Income Tax demand & TDS demand for Ay. 2011-12, 2012-2013, 2013-14 is for Rs.2513 Lacs + intt. (previous Year Rs.2513 Lacs +intt) raised by the Income tax Department is being contested by the company with CIT (Appeal) Delhi. No provision has been made for the same and the company has deposited Rs.99.02 Lacs towards the appeals.
3. Show cause Notice dt.14.12.2021 issued by GST Demanding Rs.143.37 Lacs. (Previous Year Rs.143.37 Lacs) No Provision has been made for the same.

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>	<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	229.75	14.56	535.84
Bank overdrafts classified as cash equivalents	0	0	
Other differences to cash and cash equivalents in statement of cash flows	0	0	
Total cash and cash equivalents	229.75	14.56	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	466.44	28.54	
Income taxes paid (refund), classified as investing activities	0	0	
Income taxes paid (refund), classified as financing activities	0	0	
Total income taxes paid (refund)	466.44	28.54	

**[300200] Notes - Construction contracts**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of recognised revenue from construction contracts explanatory [TextBlock]		
Revenue from construction contracts	0	0
Methods used to determine construction contract revenue recognised	NA	0
Methods used to determine stage of completion of construction in progress	NA	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
Description of warranty costs penalties or possible losses of construction contracts contingent liability	0	0

**[300900] Notes - Financial instruments**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of financial instruments explanatory [TextBlock]		
Disclosures pertaining to hedge accounting where AS 11 not applicable and AS 30 applied [Abstract]		
Description of type of hedge	NA	NA

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	22,804.38	11,396.82
Other operating revenues	0	0
Total revenue from operations other than finance company	22,804.38	11,396.82
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	22,804.38	11,396.82
Other income	43.13	81.37
Total revenue	22,847.51	11,478.19
Expenses [Abstract]		
Cost of materials consumed	(A) 15,238.18	9,551.72
Changes in inventories of finished goods, work-in-progress and stock-in-trade	403.64	-712.64
Employee benefit expense	1,199.46	742.47
Finance costs	266.91	134.48
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	135.83	89.45
Amortisation expense	13.08	6.82
Total depreciation, depletion and amortisation expense	148.91	96.27
CSR expenditure	0	0
Other expenses	714.27	435.95
Total expenses	17,971.37	10,248.25
Total profit before prior period items, exceptional items, extraordinary items and tax	4,876.14	1,229.94
Prior period items before tax	0	0
Exceptional items before tax	0	0
Total profit before extraordinary items and tax	4,876.14	1,229.94
Extraordinary items before tax	0	0
Total profit before tax	4,876.14	1,229.94
Tax expense [Abstract]		
Current tax	1,219.68	233.59
Deferred tax	(B) 97.97	-6.45
Total tax expense	1,317.65	227.14
Total profit (loss) for period from continuing operations	3,558.49	1,002.8
Total profit (loss) for period before minority interest	3,558.49	1,002.8
Total profit (loss) for period	3,558.49	1,002.8
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 22.62	[INR/shares] 13.25
Diluted earnings per equity share	[INR/shares] 22.62	[INR/shares] 24.29
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

## Footnotes

(A)

Purchase of Materials :14493.31

Other Direct Expenses:744.87

(B)

Defered Tax : 13.27

Tax Adjustement of Earlier Years:84.70

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	0	0
Brokerage discounts rebates on revenue from sale of products	0	0
Returns on revenue from sale of products	0	0
Other allowances deductions on revenue from sale of products	0	0
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Disclosure of revenue from sale of services explanatory [TextBlock]	Textual information (58) [See below]	
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	22,804.38	11,396.82
Total revenue from sale of services	22,804.38	11,396.82
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other operating revenue	0	0
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	14.29	31.65
Interest from customers on amounts overdue, current investments	0	0
Interest on current intercorporate deposits	0	0
Interest on current debt securities	0	0
Interest on current government securities	0	0
Interest on other current investments	0	0
Total interest income on current investments	14.29	31.65
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	0	0
Interest from customers on amounts overdue, long-term investments	0	0
Interest on long-term intercorporate deposits	0	0
Interest on long-term debt securities	0	0
Interest on long-term government securities	0	0
Interest on other long-term investments	0	0
Total interest income on long-term investments	0	0
Total interest income	14.29	31.65
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Dividend income current equity securities	0	0
Dividend income current mutual funds	0	0
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from subsidiaries	0	0
Dividend income long-term equity securities	0	0
Dividend income long-term mutual funds	0	0
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]		
Net gain/loss on foreign currency fluctuations treated as other income	4.98	0
Miscellaneous other non-operating income	23.86	49.72
Total other non-operating income	28.84	49.72
Total other income	43.13	81.37
Disclosure of finance cost [Abstract]		

Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (59) [See below]	
Interest expense [Abstract]		
Interest expense borrowings	208.62	78.72
Other interest charges	0	0
Total interest expense	208.62	78.72
Other borrowing costs	58.29	55.76
Total finance costs	266.91	134.48
Employee benefit expense [Abstract]		
Salaries and wages	895.83	511.54
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	186	156
Total remuneration to directors	186	156
Total managerial remuneration	186	156
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	52.15	54.67
Total contribution to provident and other funds	52.15	54.67
Gratuity	28.89	0
Staff welfare expense	20.99	20.26
Other employee related expenses	(A) 15.6	0
Total employee benefit expense	1,199.46	742.47
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	13.05
Rent	164.57	49.66
Repairs to building	0	16.66
Repairs to machinery	0	0
Insurance	10.24	4.74
Rates and taxes excluding taxes on income [Abstract]		
Central excise duty	0	0
Purchase tax	0	0
Other cess taxes	0	0
Cost taxes other levies by government local authorities	0	0
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	16.83	13.05
Printing stationery	9.38	5.18
Information technology expenses	(B) 14.42	9.99
Travelling conveyance	125.99	57.98
Legal professional charges	160.14	103.82
Vehicle running expenses	17.4	0
Directors sitting fees	0	0
Advertising promotional expenses	61.62	28.3
Warranty claim expenses	11.68	34.36
Commission paid sole selling agents	19	5.6
Provision bad doubtful debts created	1.19	32.13
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Financing charges written off	0	0
Voluntary retirement compensation written off	0	0
Technical know-how written off	0	0
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Fixed assets written off	0	0
Inventories written off	0	0
Investments written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Other assets written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Site labour supervision cost contracts	0	0
Material cost contract	0	0

Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	6.22	2.5
Total payments to auditor	6.22	2.5
Miscellaneous expenses	95.59	58.93
Total other expenses	714.27	435.95
Current tax [Abstract]		
Current tax pertaining to current year	1,219.68	233.59
Total current tax	1,219.68	233.59

**Footnotes**

(A)

Contribution to NPS :9.78

Contribution to ESIC:5.82

(B)

Repair and Maintenance( COMPUTER):7.83

Communication and Internet Expenses:6.59

**Textual information (58)****Disclosure of revenue from sale of services explanatory [Text Block]****NOTE-22 REVENUE FROM OPERATIONS**

Revenue from Sale of Services & solutions	22804.38	11396.82
	22804.38	11396.82

**Textual information (59)****Disclosure of notes on finance cost explanatory [Text Block]****NOTE- 27 FINANCE COST**

Interest expense on Borrowings	208.62	78.72
Other Borrowing costs	58.29	60.87
	266.91	139.59



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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Additional information on profit and loss account explanatory [TextBlock]	Textual information (60) [See below]	
Share cost of materials consumed joint ventures	0	0
Share purchases of stock-in-trade joint ventures	0	0
Share depreciation and amortisation expense joint ventures	0	0
Share other expenses joint ventures	0	0
Changes in inventories of finished goods	0	0
Changes in inventories of work-in-progress	0	0
Changes in inventories of stock-in-trade	0	0
Changes in other inventories	403.64	-712.64
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	403.64	-712.64
Share changes in inventories of finished goods, work-in-progress and stock-in-trade joint ventures	0	0
Exceptional items before tax	0	0
Tax effect of exceptional items	0	0
Total exceptional items	0	0
Attachment of property of enterprise	0	0
Earthquake	0	0
Other items extraordinary	0	0
Total extraordinary items before tax	0	0
Total extraordinary items	0	0
Total exceptional and extraordinary items	0	0
Prior period income before tax	0	0
Prior period expense before tax	0	0
Total prior period items before tax	0	0
Total prior period items after tax	0	0
Revenue communication services	0	0
Revenue roadway operations	0	0
Revenue waterway operations	0	0
Revenue airway operations	0	0
Revenue logistics transport services	0	0
Revenue courier services	0	0
Revenue infrastructure services	0	0
Revenue software development	0	0
Revenue hardware maintenance	0	0
Revenue information technology consultancy	0	0
Revenue information technology services	0	0
Revenue hotels	0	0
Revenue hospitals healthcare clinics	0	0
Revenue entertainment	0	0
Revenue repairs maintenance	0	0
Revenue educational activities	0	0
Revenue membership subscriptions fees	0	0
Revenue admission fees	0	0
Revenue erection commissioning	0	0
Revenue agencies	0	0
Revenue advertising publicity	0	0
Revenue value added services	0	0
Revenue real estate property development	0	0
Revenue other services	22,804.38	11,396.82
Revenue lease rentals	0	0
Revenue hire charges	0	0
Revenue job work	0	0
Revenue domestic contracts	0	0
Revenue foreign contracts	0	0
Total revenue contracts	0	0
Revenue royalties	0	0
Revenue technical know-how	0	0
Revenue franchise	0	0

Revenue licenses	0	0
Revenue intangible assets	0	0
Total gross income from services rendered	22,804.38	11,396.82
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
Final dividend remitted in foreign currency	0	0
Interim dividend remitted in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on 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	0	0
Total revenue from sale of products	0	0
Domestic revenue services	22,804.38	11,396.82
Export revenue services	0	0
Total revenue from sale of services	22,804.38	11,396.82
Capital expenditure in foreign currency	0	0
Expenditure on corporate social responsibility activities as per guidelines	10.42	0
Gross value of transaction with related parties as per AS-18	4,780.07	1,943.88
Bad debts of related parties as per AS-18	0	0

## Textual information (60)

**Additional information on profit and loss account explanatory [Text Block]**

Statement of Profit and Loss for the year ended 31st March 2024		(Rupees in Lacs)		
	PARTICULARS	NOTE NO.	Year ended 31st March 2024	Year ended 31st March 2023
	Income			
I	Revenue from Operations	22	22804.38	11396.82
II	Other Income	23	43.13	81.37
III	Total Income (I+II)		22847.51	11478.19
IV	Expenses			
	Purchase and other direct expenses	24	15238.18	9551.72
	Changes in Inventories	25	403.64	(712.64)
	Employee benefit expenses	26	1199.46	737.36
	Finance Cost	27	266.91	139.59
	Depreciation and amortization expenses	28	148.91	96.27
	Other expenses	29	714.27	435.95
	Total Expenses (IV)		17971.37	10248.25
V	Profit before exceptional and extraordinary items (III-IV)		4876.14	1229.94
VI	Exceptional Items	-	-	-
VII	Profit before extraordinary items and tax (V-VI)		4876.14	1229.94
VIII	Extraordinary Items	-	-	-
IX	Profit before tax (VII-VIII)		4876.14	1229.94
X	Tax Expense :		1317.65	227.13
	- Current Tax		1219.68	233.59
	- Deferred Tax		13.27	(5.95)
	- Tax adjustment of earlier years		84.70	(0.51)
XI	Profit for the year (IX-X)		3558.49	1002.81
	Earnings per equity share of Rs.10/- Each			
	Basic		22.62	13.25
	Diluted		22.62	13.25

**[300100] Notes - Revenue**

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	Textual information (61) [See below]	Enclosed

## Textual information (61)

### Disclosure of revenue explanatory [Text Block]

#### (g) Revenue Recognition

The company derives revenue primarily from information Technology (IT) services which includes, providing system integration solution comprising network design, hardware, and software, IT infrastructure management solutions warranty management solutions for imported and indigenous equipment, and development, implementation, and maintenance of software applications. The company recognizes revenue when the significant terms of the arrangement are enforceable, services have been delivered and the collectability is reasonably assured.

Revenue on time and material contracts is recognized as the related services are performed and revenue from the end of the last invoicing to the reporting date is recognized as unbilled revenue. Revenue from fixed price, fixed time frame contracts, where the performance obligation is satisfied over time and where there is no uncertainty as to measurement or collectability of consideration, is recognized as per the percentage-of-completion method. When there is uncertainty as to the measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved. Efforts or costs expended have been used to measure progress towards completion as there is a direct relationship between input and productivity. Maintenance revenue is recognized rateably over the term of the underlying maintenance arrangement.

Revenue in excess of invoicing is classified as contract assets (which we refer to as unbilled revenue). In arrangements for IT and ITES-related services and maintenance services, Revenue from contracts with customers, by applying the revenue recognition criteria for each distinct performance obligation The arrangements with customers generally meet the criteria for considering IT and ITES related services as distinct performance obligations.

Revenue from the rendering of services is recognized when the performance of the agreed contractual task has been completed. Interest income is recognized on an accrual basis on a time proportionate basis, based on interest rates implicit in the transaction. Included under the head "other Income" in the statement of Profit and Loss.

**[300700] Notes - Key managerial personnels and directors remuneration and other information****Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	Preeti Kataria	Arjun Singh Bisht	Amita Gupta	Arun Gupta
Director identification number of key managerial personnel or director			00216714	00217119
Permanent account number of key managerial personnel or director	AIOPV1812H	AGSPB4533F	ADCPG6070F	ADXPG9160B
Date of birth of key managerial personnel or director	04/11/1987	27/10/1968	11/01/1975	05/10/1974
Designation of key managerial personnel or director	Company Secretary	CFO	Director	Managing Director
Qualification of key managerial personnel or director	Company Secretary	MBA-Finance	Graduate	Masters in Finance
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 28,88,512	[shares] 17,03,112
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	6.97	24	60	96
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	6.97	24	60	96
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	6.97	24	60	96

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

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

Key managerial personnels and directors [Axis]	5
	<b>01/04/2023 to 31/03/2024</b>
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]	
Name of key managerial personnel or director	Satish Sharma
Director identification number of key managerial personnel or director	02845484
Permanent account number of key managerial personnel or director	AKDPS0965M
Date of birth of key managerial personnel or director	13/05/1966
Designation of key managerial personnel or director	Director
Qualification of key managerial personnel or director	Graduate
Shares held by key managerial personnel or director	[shares] 7,400
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Salary key managerial personnel or director	30
Profits in lieu of salary key managerial personnel or director	0
Gross salary to key managerial personnel or director	30
Sweat equity key managerial personnel or director	0
Commission as percentage of profit key managerial personnel or director	0
Other commission key managerial personnel or director	0
Total key managerial personnel or director remuneration	30

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	Textual information (62) [See below]

**Textual information (62)****Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [Text Block]**

Particulars	Directors	Key Managerial Personnel		
2023-24	2022-23	2023-24	2022-23	
A) Transaction				
- Salary, Remuneration & Perquisites				
Amita Gupta	60.00	60.00	-	-
Arun Gupta	96.00	96.00	-	-
Satish Sharma	30.00	7.50	-	-
Arjun Bisht	-	-	24.00	1.40
Preeti kataria	-	-	6.97	1.22

**[301000] Notes - Corporate social responsibility****Classification of CSR spending [Table]**

..(1)

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

Classification of CSR spending [Axis]	1	2
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of CSR spending [Abstract]		
Details of CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [LineItems]		
CSR project or activity identified	Bharat Lok Shiksha Parishad	KAMDHENU MANGAL PARIVAR
Sector in which project is covered	Education	Animal welfare
Name of state or union territory where projects or programs was undertaken	Delhi (NCT)	Delhi (NCT)
Budget amount outlay project or program wise	7,92,000	2,50,000
Amount spent on projects or programs [Abstract]		
Direct expenditure on projects or programs	7,92,000	2,50,000
Total amount spent on projects or programs	7,92,000	2,50,000
Mode of amount spent	Directly by company	Directly by company

**Disclosure of net profits for last three financial years [Table]**

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2022-2023	2021-2022	2020-2021
Profit before tax of financial year	1,229.94	81.16	130.9
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	1,229.94	81.16	130.9

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (63) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (64) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (65) [See below]
Prescribed CSR expenditure	9,61,345
Amount CSR to be spent for financial year	10,42,000
Amount unspent CSR	0

## Textual information (63)

**Disclosure of corporate social responsibility explanatory [Text Block]****NOTE-44 Corporate Social Responsibility**

Particulars	(Rupees in Lacs)	
	Year ended 31st March 2024	Year ended 31st March 2023
Amount required to be spent as per section 135 of the Act		
a) Gross amount required to be spent by the company during the year	9.61	0.00
b) Amount spent during the year on		
(i) Construction/acquisition of any assets	0.00	0.00
(ii) Purpose other than (i) above	10.42	0.00
c) Shortfall/(Excess) spent at the end of the year	(0.81)	0.00
d) Details of related party transactions	0.00	0.00
e) Whether any provision made based on contractual obligation to undertake CSR activity	0.00	0.00

## Textual information (64)

**Disclosure of composition of CSR committee [Text Block]****Corporate Social Responsibility Committee**

S.No.	DIN	Name of the Director	Role	Designation
1	00382187	Shankar Sharma	Member	Independent Director
2	02845484	Satish Sharma	Member	Non-Executive Director
3	00216714	Amita Mam	Chairperson	Non Executive Director



# Textual information (65)

## Details CSR policy [Text Block]

### Introduction

The Corporate Social Responsibility (CSR) has been an integral part of the way we have been doing our business. The Company’s CSR initiatives has played pivotal role in improving the lives of the communities and society at large and in & around our operations with an objective to energize, involve and enable them to realise their potential. This has also enabled us to fulfill our commitment to be a socially responsible corporate. There is not only an increase in potential CSR spends but the focus shall now be on achieving more result on ground in a more strategic, systematic and thoughtful manner.

This policy, which encompasses the company’s philosophy for contributing to the society as a corporate citizen and lays down the guidelines and mechanism for undertaking socially useful programmes for the welfare & sustainable development of the community at large, is titled as the ‘TTL CSR Policy’.

### Company Profile

We are leading system integration company, we specialize in providing an extensive range of technology services and consulting solutions. Our expertise lies in developing innovative strategies to address complex digital transformation challenges.

With over 24 years of experience in the industry, we offer fully integrated solutions to clients across diverse sectors, including automotive, industrial, physical security surveillance, railways, IoT, and IT. Our pride is rooted in our ability to innovate, explore alternative solutions, and help clients achieve their most ambitious objectives.

Our broad capabilities encompass consulting, design, engineering, operations, and emerging technologies, enabling us to deliver comprehensive solutions customized to each client's specific requirements. Serving as trusted partners to major players across various industries, we are committed to assisting our clients in establishing sustainable, future-ready businesses through services such as conceptual design, process engineering, integrated solutions, and life-cycle support.

### Company Vision

Our vision is to provide ubiquitous, secure, and seamless access to information resources in all forms through a reliable and robust infrastructure. We take the challenges and fight them with innovation, competence, experience and dedication

### Mission

We believe in providing customized, end-to-end, affordable business solutions for our clients. We strive to constantly maintain high levels of quality and provide innovative and integrated solutions to be customer friendly. We are committed to providing safety to customers by consistently developing and delivering new technology with innovative products and one-stop solutions.

### Policy Objective

- To integrate the CSR, other legislation and compliance in key business processes for sustainable development of the society.
- To enhance the commitment across levels in the organisation, to operate its business in an economically, socially & environmentally sustainable manner, while addressing stakeholders’ expectations.
- To formulate developmental programmes aimed at enhancing quality of life and improving socio-economic profiles of project affected people and general populace.

### Policy scope

This policy shall be applicable to TTL. It shall reinforce TTL as a responsible corporate citizen, within and outside the organization, committed towards developing corporate shared values, business ethics, recognizing interest of contiguous communities, corporate governance, safety, health and environment conservation.

### CSR Budget

The CSR Committee shall recommend the project wise annual budget expenditure to the Board for its consideration and approval. The surplus arising out of the CSR activities, if any, will not be considered as a part of the business profits of the company.

### Thematic Interventions

### Areas of operation

TTL shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for CSR activities. It shall deploy funds for CSR activities towards the projects undertaken by it or any of its subsidiary(s) including projects in pipeline, provided however that Project SPVs wherein CSR spending has been mandated by law shall deploy funds towards their respective project(s).

## CSR Governance Structure

A good 'Corporate Governance' is integral to the processes and structure by which the business and the affairs of any company are directed and managed. Since governance is the process of decision-making and its implementation, we believe that management is only a trustee of the shareholders' capital.

TTL is committed to practices true Corporate Governance where transparency, integrity and accountability are hallmark of all its activities. As we believe that good governance is perhaps the single most important component for sustained development, we encourage a process driven approach to meet our Vision statement. The Board and CSR committee will be responsible for effective implementation of the CSR activities, however, the HPPPL may incorporate some additional mechanisms to make the CSR activities implementation robust. The following shall be the governing structure of the CSR:

## Monitoring Mechanisms

The CSR committee shall receive quarterly updates on all activities against the plans submitted and approved. A pan business CSR Advisory Committee shall be responsible for managing the tasks to be implemented and providing feedback to the implementing team. The Advisory Committee shall report to the Board Level CSR committee through appropriate representatives.

## Reporting and Documentation

Reporting will constitute an integral part of CSR as TTL remains committed to report on CSR activities. The objective of reporting is not only to update the stakeholders but also to receive their feedback and accordingly capture their suggestions/inputs into our future strategies. The reporting commitment will help us achieve enhance the business reputation and trust of all our stakeholders. It will create awareness on company's commitment on doing business in a socially responsible way. All CSR activities shall be documented annually which would include progress on each intervention against planned activities, Number of beneficiaries covered, good practices and beneficiaries' voices.