



**NOTICE FOR ANNUAL GENERAL MEETING**

Notice is hereby given that the Annual General Meeting of “**Rapid Fleet Management Services Limited**” will be held on Saturday, 30<sup>th</sup> September 2023 at 11 A.M. at the Registered Office of Company situated at New No. 9, Old No. 5, Coral Merchant Street, Chennai – 600001, Tamil Nadu, India to transact the following business:

**ORDINARY BUSINESS:**

1. To receive, consider, and adopt the Audited Financial Statements of the Company for the Financial Year ended on March 31, 2023, together with the reports of the Board of Directors and Auditors thereon, and in this regard, pass the following resolution as an **Ordinary Resolution**:

“**RESOLVED THAT** the audited financial statements of the Company for the Financial Year ended March 31, 2023, together with the reports of the Board of Directors and Auditors thereon laid before this meeting, be and are hereby considered and adopted.”

2. Appointment of M/s Gupta Agarwal & Associates, Chartered Accountants as Statutory Auditor of the Company and to pass following resolution in this regard:

“**RESOLVED THAT** pursuant to the provisions of Sections 139, 141 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), M/s. **Gupta Agarwal & Associates**, Chartered Accountants (Firm Registration No. 329001E), be and are hereby appointed as the Statutory Auditors of the Company for the term of 5 (five) consecutive years to hold office from the conclusion of this Annual General Meeting until the conclusion of the Annual General Meeting to be held for the year ended on 31<sup>st</sup> March 2028 of the Company on such terms and conditions including remuneration to be fixed by the Board of Directors of the Company as may be determined by the Audit Committee in consultation with the said Auditors, in addition to reimbursement of all out-of-pocket expenses as may be incurred in connection with the audit of the accounts of the Company.

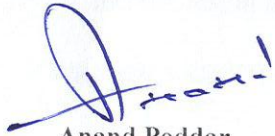
**RESOLVED FURTHER THAT** the Board of Directors of the Company be and are hereby severally authorized to sign, execute all such documents and do all such acts, deeds and things which may be necessary to bring into effect the above resolution.”

**NOTE:**

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE MEMBER OF THE COMPANY. PROXY FORMS, COMPLETE IN ALL RESPECTS, SHOULD BE LODGED AT THE REGISTERED OFFICE OF THE COMPANY AT LEAST 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.**
2. **THE INSTRUMENT OF PROXIES IN ORDER TO BE EFFECTIVE MUST BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY, DULY**

3. COMPLETED, AND SIGNED NOT LESS THAN 48 HOURS BEFORE THE MEETING.
4. THE MEMBERS / PROXIES SHOULD BRING THE ATTENDANCE SLIP DULY FILLED IN AND SIGNED FOR ATTENDING THE MEETING.

By the Order of Board  
For Rapid Fleet Management Services Limited



Anand Poddar  
Managing Director  
DIN: 00697859



Date: September 5<sup>th</sup> 2023  
Place: Chennai

**DIRECTOR'S REPORT**

To,  
The Members,  
**Rapid Fleet Management Services Limited**  
(formerly known as Rapid Fleet Management Services Private Limited)

Your Directors have pleasure in presenting their Annual Report on the business and operations of the company and the accounts for the financial year ended 31st March, 2023.

**1. FINANCIAL SUMMARY OR HIGHLIGHTS OF THE COMPANY**

The financial results for the year ended 31st March, 2023 and the corresponding figures for the last year are as under:-

(Amount in Lakhs)

| Particulars              | 2022-23       | 2021-22       |
|--------------------------|---------------|---------------|
| Revenue From Operations  | 10,552.33     | 11,369.85     |
| Other income             | 50.25         | 32.37         |
| Less: Expenses           | (9,959.75)    | (10,937.45)   |
| <b>Profit Before Tax</b> | <b>619.24</b> | <b>464.78</b> |
| Current Tax              | 139.88        | 73.39         |
| Deferred Tax             | 18.55         | 48.02         |
| <b>Profit After Tax</b>  | <b>460.81</b> | <b>343.37</b> |

**2. RESERVE & SURPLUS**

During the financial year 2022-23 under review, the Company Propose to transfer Rs. 460.81 Lakhs to Reserve.

**3. STATE OF COMPANY'S AFFAIRS**

The Directors wish to inform you that, the Net Profit for the Financial Year 2022-23 stood at Rs. 460.81 lakhs as against Net Profit of Rs. 343.37 lakhs for the previous year.

**4. CHANGE IN THE NATURE OF BUSINESS**

There is no significant change made in the nature of business of the company during the financial year.

**5. EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS**

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

**6. DIVIDEND**

No dividend was declared for the current financial year by the Company.

**7. NUMBER OF MEETINGS HELD**

The Board met 6 times during the financial year 2022-23 on 22/06/2022, 18/07/2022, 30/07/2022, 05/09/2022, 28/12/2022 & 27/03/2023; the intervening gap between any two meetings was within the period prescribed by the Companies Act, 2013.

The Annual General Meeting of the Company was held on 30/09/2022.

**8. DIRECTORS AND KEY MANAGERIAL PERSONNEL**

During the year under review, no changes were undertaken in the Board and KMP of the company:

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

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

**10. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES**

The provisions of Corporate Social Responsibility are not applicable to the company.

**11. RISK MANAGEMENT POLICY**

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

**12. SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANY**

The Company does not have any Subsidiary, Joint Venture and Associate Company.

**13. SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS**

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

**14. CHANGES IN SHARES CAPITAL**

The Paid up Share Capital as on March 31, 2023 was Rs. 10,00,000/-. During the year under review, your Company did not issue shares.

**15. STATUTORY AUDITORS**

Pursuant to the provisions of Section 139 of the Companies Act, 2013 read with rules made thereunder, M/s. GUPTA AGARWAL & ASSOCIATES (Firm Reg. No:- 329001E) Chartered Accountants have been appointed as the statutory Auditors of the company to hold the office till the conclusion of the Annual General Meeting of the company to be held in the financial year 2023-2024 in accordance with the provisions of the Section 141 of Companies Act, 2013 and that they are not disqualified for re-appointment.

**16. AUDITORS' REPORT**

The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any future comments.

**17. WEBLINK OF ANNUAL RETURN**

In accordance with Section 92(3) of the Act read with the Companies (Management and Administration) Amendment Rules, 2021, The Annual Return as referred in Section 134(3)(a) of the Act for the financial year ended March 31, 2023 is available on the website of the Company.

**18. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186**

The company has complied with the provisions of Section 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities.

**19. DEPOSIT**

The Company has neither accepted nor renewed any deposits during the financial year under review.

**20. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES**

No agreement was entered with related parties by the Company during the current year. All the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis. The Company presents all related party transactions before the Board specifying the nature, value, and terms and conditions of the transaction. Transactions with related parties are conducted in a transparent manner with the interest of the Company and Stakeholders as utmost priority.

All the related party transactions were entered by the Company in ordinary course of business and were in arm's length basis.

**21. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013**

The company has in place a policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The Company did not receive any complain during the year.

**22. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREGIN EXCHANGE EARNINGS AND OUTGO**

(a) Conservation of energy

|       |  |            |
|-------|--|------------|
| (i)   | the effort made towards technology absorption  | Nil        |
| (ii)  | the benefits derived like product improvement cost reduction product development or import substitution                  | Nil<br>Nil |
| (iii) | in case of imported technology (important during the last three years reckoned from the beginning of the financial year) |            |

|      |   |     |
|------|---|-----|
|      | (a) the details of technology imported  |     |
| (iv) | (b) the year of import;   | Nil |
|      | whether the technology been fully absorbed;   |     |
|      | if not fully absorbed, areas where absorption has not taken place, and the reasons thereof. |     |
|      | the expenditure incurred on Research and Development  |     |
| (i)  | the effort made towards technology absorption   | Nil |

(b) Technology absorption

|       |   |  |
|-------|---|--|
| (i)   | the steps taken or impact on conservation of energy                       | Company's operation does not consume significant amount of energy. |
| (ii)  | the steps taken by the company for utilizing alternate sources of energy. | Not applicable, in view of comments in clause (i)                  |
| (iii) | the capital investment on energy conservation equipment's                 | Not applicable, in view of comments in clause (i)                  |

(c) Foreign Exchange earnings and outgo

There is no Foreign Exchange Outgo during the period under review.

**23. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND**

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

**24. CORPORATE SOCIAL RESPONSIBILITY (CSR)**

The disclosures as per the provision of Section 135 of the Companies Act, 2013 is not applicable to the company in the current financial year.

**25. AUDIT COMMITTEE AND NOMINATION & REMUNERATION COMMITTEE**

As per the provisions of Section 177 & Section 178 of Companies Act, 2013 the Company is not required to constitute the Audit Committee and Nomination & Remuneration Committee.

**26. HUMAN RESOURCES**

Your Company treats its "human resources" as one of its most important assets. Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

**27. DIRECTORS'S RESPONSIBILITY STATEMENT**

The Director's Responsibility Statement referred to in clause (c) of Sub- section (3) of Section 134 of the Companies Act, 2013 shall state that-

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures:
- (b) The director had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The director had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) The directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

**28. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016**

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



29. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS

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

30. ACKNOWLEDGEMENTS

The directors place on record their sincere appreciation for the assistance and co-operation extended by Bank, its employees, its investors and all other associates and look forward to continue fruitful association with all business partners of the company.

For and on behalf of the Board of Directors  
Rapid Fleet Management Services Limited  
(formerly known as Rapid Fleet Management Services Private Limited)

*Shruti Poddar*  
Shruti Poddar  
Director  
DIN: 07899028



*Anand Poddar*  
Anand Poddar  
Managing Director  
DIN:00697859



Date: 30/09/2023  
Place: Chennai

**RAPID FLEET MANAGEMENT SERVICES LIMITED**  
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

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

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

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b>   | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Name of company  | RAPID FLEET MANAGEMENT SERVICES LIMITED   |   |
| Corporate identity number  | U60232TN2017PLC120205   |   |
| Permanent account number of entity   | AAICR6870L  |   |
| Address of registered office of company  | New No.9, Old No.5 Coral Merchant Street NA, Chennai, Chennai, Tamil Nadu, 600001, India, |   |
| Type of industry   | Commercial and Industrial   |   |
| Registration date  | 26/12/2017  |   |
| Category/sub-category of company   | Company limited by Shares / Non-govt company  |   |
| Whether company is listed company  | No  |   |
| Number of employees in the company at the end of the financial Year                                    | 49  |   |
| Whether company has published sustainability report for the financial Year                             | No  |   |
| Date of board meeting when final accounts were approved  | 30/09/2023  |   |
| Period covered by financial statements   | 01/04/2022 to 31/03/2023  | 01/04/2021 to 31/03/2022                |
| Date of start of reporting period  | 01/04/2022  | 01/04/2021                              |
| Date of end of reporting period  | 31/03/2023  | 31/03/2022                              |
| Nature of report standalone consolidated   | Standalone  |   |
| Content of report  | Financial Statements  |   |
| Description of presentation currency   | INR   |   |
| Level of rounding used in financial statements   | Lakhs   |   |
| Type of cash flow statement  | Indirect Method   |   |
| Whether company is maintaining books of account and other relevant books and papers in electronic form | No  |   |

**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]                       | Column1                                   |
|---|---|
|   | <b>01/04/2022<br/>to<br/>31/03/2023</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                      | 8704                                      |
| Description of product or service category                          | MOTOR VEHICLES FOR THE TRANSPORT OF GOODS |
| Turnover of product or service category                             | 10,552.33                                 |
| Highest turnover contributing product or service (ITC 8 digit) code | 87041090                                  |
| Description of product or service                                   | MOTOR VEHICLES FOR THE TRANSPORT OF GOODS |
| Turnover of highest contributing product or service                 | 10,552.33                                 |

**[400400] Disclosures - Directors report****Details of shareholding pattern [Table]**

..(1)

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

| Shareholding pattern [Axis]                      | Shareholders [Member]    | Promoters [Member]       | Indian [Member]          | Individual/HUF [Member]  |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
|  | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 |
| Details of shareholding pattern [Abstract]       |                          |                          |                          |                          |
| Details of shareholding pattern [LineItems]      |                          |                          |                          |                          |
| Number of demat shares held at end of period     | [shares] 0               | [shares] 0               | [shares] 0               | [shares] 0               |
| Number of physical shares held end of period     | [shares] 1,00,000        | [shares] 1,00,000        | [shares] 1,00,000        | [shares] 1,00,000        |
| Total number of shares held at end of period     | [shares] 1,00,000        | [shares] 1,00,000        | [shares] 1,00,000        | [shares] 1,00,000        |
| Percentage of total shares held at end of period | 100.00%                  | 100.00%                  | 100.00%                  | 100.00%                  |
| Percentage of change in shares held during year  | 0.00%                    | 0.00%                    | 0.00%                    | 0.00%                    |
| Total number of shares held at end of period     | [shares] 1,00,000        | [shares] 1,00,000        | [shares] 1,00,000        | [shares] 1,00,000        |
| Percentage of total shares held at end of period | 100.00%                  | 100.00%                  | 100.00%                  | 100.00%                  |
| Percentage of change in shares held during year  | 0.00%                    | 0.00%                    | 0.00%                    | 0.00%                    |
| Total number of shares held at end of period     | [shares] 1,00,000        | [shares] 1,00,000        | [shares] 1,00,000        | [shares] 1,00,000        |
| Percentage of total shares held at end of period | 100.00%                  | 100.00%                  | 100.00%                  | 100.00%                  |
| Total number of shares held at end of period     | [shares] 1,00,000        | [shares] 1,00,000        | [shares] 1,00,000        | [shares] 1,00,000        |
| Percentage of total shares held at end of period | 100.00%                  | 100.00%                  | 100.00%                  | 100.00%                  |
| Total number of shares held at end of period     | [shares] 1,00,000        | [shares] 1,00,000        | [shares] 1,00,000        | [shares] 1,00,000        |
| Percentage of total shares held at end of period | 100.00%                  | 100.00%                  | 100.00%                  | 100.00%                  |

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

..(1)

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

| Directors signing board report [Axis]                 | Director1                | Director2                |
|---|--------------------------|--------------------------|
|   | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 |
| 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                                | SHRUTI                   | ANANDPODDAR              |
| Last name of director                                 | PODDAR                   | .                        |
| Designation of director                               | Director                 | Director                 |
| Director identification number of director            | 07899028                 | 00697859                 |
| Date of signing board report                          | 30/09/2023               | 30/09/2023               |

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

..(1)

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

| Material contracts/arrangements/transactions at arm's length basis [Axis]                             | Transaction1             |
|---|--------------------------|
|   | 01/04/2022 to 31/03/2023 |
| Name of related party   | The India Fleet          |
| Nature of related party relationship  | Director or his relative |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract]              |                          |
| Details of material contracts/arrangements/transactions at arm's length basis [LineItems]             |                          |
| Name of related party   | The India Fleet          |
| Nature of related party relationship  | Director or his relative |
| Description of nature of material contracts/arrangements/transactions with related party              | Freight Charges Paid     |
| Duration of material contracts/arrangements/transactions with related party                           | Regular                  |
| Whether approval taken from board for material contracts/arrangements/transactions with related party | No                       |

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

..(1)

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

| Promoters [Axis]                                 | Column1                                 | Column2                                 |
|--|---|---|
|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
| Total number of shares held at end of period     | [shares] 59,500                         | [shares] 4,00,000                       |
| Percentage of total shares held at end of period | 59.50%                                  | 40.00%                                  |
| Percentage of change in shares held during year  | 0.00%                                   | 0.00%                                   |
| Details of shareholding of promoters [Abstract]  |   |   |
| Details of shareholding of promoters [LineItems] |   |   |
| Shareholder's name                               | Shruthi Poddar                          | Anand Poddar                            |
| Total number of shares held at end of period     | [shares] 59,500                         | [shares] 4,00,000                       |
| Percentage of total shares held at end of period | 59.50%                                  | 40.00%                                  |
| Percentage of change in shares held during year  | 0.00%                                   | 0.00%                                   |
| Total number of shares held at end of period     | [shares] 59,500                         | [shares] 4,00,000                       |
| Percentage of total shares held at end of period | 59.50%                                  | 40.00%                                  |
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| Percentage of total shares held at end of period | 59.50%                                  | 40.00%                                  |
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| Percentage of total shares held at end of period | 59.50%                                  | 40.00%                                  |

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

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b>  |
|---|--|
| Disclosure in board of directors report explanatory [TextBlock]   | Textual information (1)<br>[See below]   |
| Description of state of companies affair  | The Directors wish to inform you that, the Net Profit for the Financial Year 2022-23 stood at Rs. 460.81 lakhs as against Net Profit of Rs. 343.37 lakhs for the previous year.                          |
| Disclosure relating to amounts if any which is proposed to carry to any reserves  | During the financial year 2022-23 under review, the Company Propose to transfer Rs. 460.81 Lakhs to Reserve.   |
| Disclosures relating to amount recommended to be paid as dividend   | No dividend was declared for the current financial year by the Company.  |
| Details regarding energy conservation   | Textual information (2)<br>[See below]   |
| Details regarding technology absorption   | Textual information (3)<br>[See below]   |
| Details regarding foreign exchange earnings and outgo   | Foreign Exchange earnings and outgo There is no Foreign Exchange Outgo during the period under review  |
| Disclosures in director's responsibility statement  | Textual information (4)<br>[See below]   |
| Details of material changes and commitment occurred during period affecting financial position of company   | No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which this financial statement relate on the date of this report. |
| Particulars of loans guarantee investment under section 186 [TextBlock]   | Textual information (5)<br>[See below]   |
| Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]   | NIL  |
| 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   |
| Disclosure of extract of annual return as provided under section 92(3) [TextBlock]  | Textual information (6)<br>[See below]   |
| Details of change in promoters shareholding [TextBlock]   |  |
| Details of shareholding pattern of directors and key managerial personnel [TextBlock]   |  |
| Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]  | NIL  |
| Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock] | Textual information (7)<br>[See below]   |
| Disclosure of statement on development and implementation of risk management policy [TextBlock]   | Textual information (8)<br>[See below]   |
| Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]                          | The provisions of Corporate Social Responsibility are not applicable to the company.   |
| Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]  |  |
| Disclosure of financial summary or highlights [TextBlock]   | Textual information (9)<br>[See below]   |

|  |   |
|--|---|
| Disclosure of change in nature of business [TextBlock]   | There is no significant change made in the nature of business of the company during the financial year. |
| Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]  | During the year under review, no changes were undertaken in the Board and KMP of the company:           |
| Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]                            | The Company does not have any Subsidiary, Joint Venture and Associate Company.                          |
| Details relating to deposits covered under chapter v of companies act [TextBlock]  | The Company has neither accepted nor renewed any deposits during the financial year under review.       |
| Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]  | The Company has neither accepted nor renewed any deposits during the financial year under review.       |
| 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 (10) [See below]  |
| Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]   | NIL   |
| Disclosure of appointment and remuneration of managerial personnels [TextBlock]  | During the year under review, no changes were undertaken in the Board and KMP of the company:           |
| Number of meetings of board  | 6   |

## Textual information (1)

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

#### DIRECTOR'S REPORT

To,

The Members,

Rapid Fleet Management Services Limited

(formerly known as Rapid Fleet Management Services Private Limited)

Your Directors have pleasure in presenting their Annual Report on the business and operations of the company and the accounts for the financial year ended 31st March, 2023.

#### 1. FINANCIAL SUMMARY OR HIGHLIGHTS OF THE COMPANY

The financial results for the year ended 31st March, 2023 and the corresponding figures for the last year are as under:-

(Amount in Lakhs)

| Particulars             | 2022-23    | 2021-22     |
|-------------------------|------------|-------------|
| Revenue From Operations | 10,552.33  | 11,369.85   |
| Other income            | 50.25      | 32.37       |
| Less: Expenses          | (9,959.75) | (10,937.45) |
| Profit Before Tax       | 619.24     | 464.78      |
| Current Tax             | 139.88     | 73.39       |
|                         |            |             |

|                  |        |        |
|------------------|--------|--------|
| Deferred Tax     | 18.55  | 48.02  |
| Profit After Tax | 460.81 | 343.37 |

## 2. RESERVE & SURPLUS

During the financial year 2022-23 under review, the Company Propose to transfer Rs. 460.81 Lakhs to Reserve.

## 3. STATE OF COMPANY'S AFFAIRS

The Directors wish to inform you that, the Net Profit for the Financial Year 2022-23 stood at Rs. 460.81 lakhs as against Net Profit of Rs. 343.37 lakhs for the previous year.

## 4. CHANGE IN THE NATURE OF BUSINESS

There is no significant change made in the nature of business of the company during the financial year.

## 5. EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS

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

## 6. DIVIDEND

No dividend was declared for the current financial year by the Company.

## 7. NUMBER OF MEETINGS HELD

The Board met 6 times during the financial year 2022-23 on 22/06/2022, 18/07/2022, 30/07/2022, 05/09/2022, 28/12/2022 & 27/03/2023; the intervening gap between any two meetings was within the period prescribed by the Companies Act, 2013.

The Annual General Meeting of the Company was held on 30/09/2022.

## 8. DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review, no changes were undertaken in the Board and KMP of the company:

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



The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

#### 10. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The provisions of Corporate Social Responsibility are not applicable to the company.

#### 11. RISK MANAGEMENT POLICY

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

#### 12. SUBSIDIARY, JOINT VENTURE AND ASSOCIATE COMPANY

The Company does not have any Subsidiary, Joint Venture and Associate Company.

#### 13. SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS

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

#### 14. CHANGES IN SHARES CAPITAL

The Paid up Share Capital as on March 31, 2023 was Rs. 10,00,000/-. During the year under review, your Company did not issue shares.

#### 15. STATUTORY AUDITORS

Pursuant to the provisions of Section 139 of the Companies Act, 2013 read with rules made thereunder, M/s. GUPTA AGARWAL & ASSOCIATES (Firm Reg. No:- 329001E) Chartered Accountants have been appointed as the statutory Auditors of the company to hold the office till the conclusion of the Annual General Meeting of the company to be held in the financial year 2023-2024 in accordance with the provisions of the Section 141 of Companies Act, 2013 and that they are not disqualified for re-appointment.

#### 16. AUDITORS` REPORT

The Auditors` Report does not contain any qualification. Notes to Accounts and Auditors' remarks in their report are self-explanatory and do not call for any future comments.

#### 17. WEBLINK OF ANNUAL RETURN

In accordance with Section 92(3) of the Act read with the Companies (Management and Administration) Amendment Rules, 2021, The Annual Return as referred in Section 134(3)(a) of the Act for the financial year ended March 31, 2023 is available on the website of the Company.

#### 18. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The company has complied with the provisions of Section 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities.

19. DEPOSIT

The Company has neither accepted nor renewed any deposits during the financial year under review.

20. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

No agreement was entered with related parties by the Company during the current year. All the related party transactions were entered by the Company in ordinary course of business and were in arm`s length basis. The Company presents all related party transactions before the Board specifying the nature, value, and terms and conditions of the transaction. Transactions with related parties are conducted in a transparent manner with the interest of the Company and Stakeholders as utmost priority.

All the related party transactions were entered by the Company in ordinary course of business and were in arm`s length basis.

21. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The company has in place a policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. The Company did not receive any complain during the year.

22. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREGIN EXCHANGE EARNINGS AND OUTGO

(a) Conservation of energy

|   |   |     |
|---|---|-----|
| (i)   | the effort made towards technology absorption   | Nil |
| (ii)  | the benefits derived like product improvement cost reduction product development or import substitution | Nil |
| (iii)   |   | Nil |
| in case of imported technology (important during the last three |   |     |

|  |
|--|
| years reckoned from the beginning of the financial year) |
|--|

|      |   |     |
|------|---|-----|
|      | the details of technology imported  |     |
| (iv) | the year of import;   | Nil |
|      | whether the technology been fully absorbed;   |     |
|      | if not fully absorbed, areas where absorption has not taken place, and the reasons thereof. |     |
|      | the expenditure incurred on Research and Development  |     |
| (i)  | the effort made towards technology absorption   | Nil |

(b) Technology absorption

|       |   |  |
|-------|---|--|
| (i)   | the steps taken or impact on conservation of energy                       | Company`s operation does not consume significant amount of energy. |
| (ii)  | the steps taken by the company for utilizing alternate sources of energy. | Not applicable, in view of comments in clause (i)                  |
| (iii) | the capital investment on energy conservation equipment`s                 | Not applicable, in view of comments in clause (i)                  |

(c) Foreign Exchange earnings and outgo

There is no Foreign Exchange Outgo during the period under review.

23. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

#### 24. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The disclosures as per the provision of Section 135 of the Companies Act, 2013 is not applicable to the company in the current financial year.

#### 25. AUDIT COMMITTEE AND NOMINATION & REMUNERATION COMMITTEE

As per the provisions of Section 177 & Section 178 of Companies Act, 2013 the Company is not required to constitute the Audit Committee and Nomination & Remuneration Committee.

#### 26. HUMAN RESOURCES

Your Company treats its "human resources" as one of its most important assets. Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

#### 27. DIRECTORS`S RESPONSIBILITY STATEMENT

The Director's Responsibility Statement referred to in clause (c) of Sub- section (3) of Section 134 of the Companies Act, 2013 shall state that-

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures:
- (b) The director had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- (c) The director had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) The directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

#### 28. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016

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

29. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS

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

30. ACKNOWLEDGEMENTS

The directors place on record their sincere appreciation for the assistance and co-operation extended by Bank, its employees, its investors and all other associates and look forward to continue fruitful association with all business partners of the company.

For and on behalf of the Board of Directors

Rapid Fleet Management Services Limited

(formerly known as Rapid Fleet Management Services Private Limited)

Shruti Poddar

Anand Poddar

Director

Managing Director

DIN: 07899028

DIN:00697859

Date: 30/09/2023

Place: Chennai

## Textual information (2)

### **Details regarding energy conservation**

(i) the effort made towards technology absorption Nil (ii) (iii) the benefits derived like product improvement cost reduction product development or import substitution Nil Nil in case of imported technology (important during the last three years reckoned from the beginning of the financial year) (a) the details of technology imported (iv) (b) the year of import; Nil whether the technology been fully absorbed; if not fully absorbed, areas where absorption has not taken place, and the reasons thereof. the expenditure incurred on Research and Development (i) the effort made towards technology absorption Nil

## Textual information (3)

### **Details regarding technology absorption**

(b) Technology absorption (i) the steps taken or impact on conservation of energy Company's operation does not consume significant amount of energy. (ii) the steps taken by the company for utilizing alternate sources of energy. Not applicable, in view of comments in clause (i) (iii) the capital investment on energy conservation equipment's Not applicable, in view of comments in clause (i)

## Textual information (4)

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

. DIRECTORS'S RESPONSIBILITY STATEMENT The Director's Responsibility Statement referred to in clause (c) of Sub- section (3) of Section 134 of the Companies Act, 2013 shall state that- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures: (b) The director had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period; (c) The director had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; (d) The directors had prepared the annual accounts on a going concern basis; and (e) The directors had devised proper system to ensure compliance with the provisions of all applicable laws and that such system were adequate and operating effectively.

## Textual information (5)

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

The company has complied with the provisions of Section 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities.

## Textual information (6)

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

In accordance with Section 92(3) of the Act read with the Companies (Management and Administration) Amendment Rules, 2021, The Annual Return as referred in Section 134(3)(a) of the Act for the financial year ended March 31, 2023 is available on the website of the Company.

## Textual information (7)

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

As per the provisions of Section 177 & Section 178 of Companies Act, 2013 the Company is not required to constitute the Audit Committee and Nomination & Remuneration Committee.

## Textual information (8)

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

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

## Textual information (9)

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

| Particulars             | 2022-23    | 2021-22     |
|-------------------------|------------|-------------|
| Revenue From Operations | 10,552.33  | 11,369.85   |
| Other income            | 50.25      | 32.37       |
| Less: Expenses          | (9,959.75) | (10,937.45) |
| Profit Before Tax       | 619.24     | 464.78      |
| Current Tax             | 139.88     | 73.39       |
| Deferred Tax            | 18.55      | 48.02       |
| Profit After Tax        | 460.81     | 343.37      |

## Textual information (10)

### 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]

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

### [400200] Disclosures - Auditors report

#### Details regarding auditors [Table]

..(1)

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

| Auditors [Axis]                                       | Statutory Auditors   |
|---|--|
|   | 01/04/2022<br>to<br>31/03/2023   |
| Details regarding auditors [Abstract]                 |  |
| Details regarding auditors [LineItems]                |  |
| Category of auditor                                   | Auditors firm  |
| Name of audit firm                                    | Gupta Agarwal & Associates   |
| Name of auditor signing report                        | JAY SHANKER GUPTA  |
| Firms registration number of audit firm               | 329001E  |
| Membership number of auditor                          | 059535   |
| Address of auditors                                   | 23 GANGADHAR BABU LANE IMAX LOHIA SQUARE 3RD FLOOR UNIT NO 3A KOLKATA - 700012, WEST BENGAL, INDIA |
| Permanent account number of auditor or auditor's firm | AAOFG5524B   |
| SRN of form ADT-1                                     | F65383309  |
| Date of signing audit report by auditors              | 30/09/2023   |
| Date of signing of balance sheet by auditors          | 30/09/2023   |



**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]  |
|--|---|
|  | 01/04/2022 to 31/03/2023  |
| 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 (11) [See below]  |
| Disclosure relating to quantitative details of fixed assets  | (a) The company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment.  |
| Disclosure relating to physical verification and material discrepancies of fixed assets  | (c) As explained to us, these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification. |
| Disclosure relating to title deeds of immovable properties   | (b) The company is maintaining proper records showing full particulars of intangible assets.  |
| Disclosure in auditors report relating to inventories  | Textual information (12) [See below]  |
| Disclosure in auditors report relating to loans  | Textual information (13) [See below]  |
| Disclosure about loans granted to parties covered under section 189 of companies act   | -   |
| Disclosure relating to terms and conditions of loans granted   | -   |
| Disclosure regarding receipt of loans granted  | -   |
| Disclosure regarding terms of recovery of loans granted  | -   |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013                                     | Textual information (14) [See below]  |
| Disclosure in auditors report relating to deposits accepted  | Textual information (15) [See below]  |
| Disclosure in auditors report relating to maintenance of cost records  | Textual information (16) [See below]  |
| Disclosure in auditors report relating to statutory dues [TextBlock]   | Textual information (17) [See below]  |
| Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]  | Textual information (18) [See below]  |
| Disclosure relating to disputed statutory dues [TextBlock]   | Textual information (19) [See below]  |
| Disclosure in auditors report relating to default in repayment of financial dues   | Textual information (20) [See below]  |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised                       | Textual information (21) [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 (22) [See below]  |
| Disclosure in auditors report relating to managerial remuneration  | -   |
| Disclosure in auditors report relating to Nidhi Company  | Textual information (23) [See below]  |
| Disclosure in auditors report relating to transactions with related parties  | Textual information (24) [See below]  |
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures                | -   |
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him                             | Textual information (25) [See below]  |
| Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934                            | -   |

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

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|---|---|
| Disclosure in auditor's report explanatory [TextBlock]  | Textual information (26)<br>[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 (11)

### Disclosure in auditors report relating to fixed assets

(a) The company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment. (b) The company is maintaining proper records showing full particulars of intangible assets. (c) As explained to us, these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification. (d) The title deeds of immovable properties are held in the name of the company. (e) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. (f) No proceedings have been initiated or are pending against the company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.

## Textual information (12)

### 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.

## Textual information (13)

### Disclosure in auditors report relating to loans

The company has not made any investments during the year. The Company has not granted secured/ unsecured loans/advances in nature of loans, to companies/firms/Limited Liability Partnerships/ other parties, or stood guarantee, or provided security to companies/ firms/ Limited Liability Partnerships/other parties. The Company has not granted secured/ unsecured loans/ advances in nature of loans, or stood guarantee, or provided security to any parties. Therefore, the reporting under clause 3(iii)(c), (iii)(d), (iii)(e) and (iii)(f) of the Order are not applicable to the Company.

## Textual information (14)

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

The Company has not granted any loans or made any investments or provided any guarantees or security to the parties covered under Sections 185 and 186. Therefore, the reporting under clause 3(iv) of the Order are not applicable to the Company.

## Textual information (15)

### Disclosure in auditors report relating to deposits accepted

According to the information and explanation given to us the company has not accepted deposits from the public during the financial year under audit. Accordingly, the paragraph 3(v) of the order is not applicable to the company and hence not commented upon.

## Textual information (16)

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

As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

## Textual information (17)

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

(a) The company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023 for a period of more than six months from the date on when they become payable except Rs 3,088 for Professional Tax.

(b) According to the information and explanations given to us there are no dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax which have not been deposited on account of any dispute.

## Textual information (18)

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

(a) The company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023 for a period of more than six months from the date on when they become payable except Rs 3,088 for Professional Tax.

## Textual information (19)

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

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

## Textual information (20)

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

In our opinion and according to information and explanations given to us, the company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government. According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared Wilful 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 term loans have been applied for the purposes for which they were obtained. According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that no funds raised on short term basis have been used for long-term purposes by the Company. According to the information and explanations given to us and procedures performed by us, we report that the Company did not have any subsidiaries, joint ventures or associate companies during the year. According to the information and explanations given to us and procedures performed by us, we report that the Company did not have any subsidiaries, joint ventures or associate companies during the year.

## Textual information (21)

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

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

## Textual information (22)

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

To the best of our knowledge and according to the information and explanations given to us, no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the Company. Whistle-blower complaints have not been received during the year by the Company.

## Textual information (23)

### **Disclosure in auditors report relating to Nidhi Company**

In our opinion and according to information and explanations given to us, clause (xii) of para 3 to Companies (Auditor's Report) Order, 2020 w.r.t. Nidhi Company is not applicable to company. Accordingly, the paragraph 3(xii) of the order is not applicable to the company and hence not commented upon.

## Textual information (24)

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

The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

## Textual information (25)

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

In our opinion and according to information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the paragraph 3(xv) of the order is not applicable to the company and hence not commented upon.

## Textual information (26)

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

#### INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS

TO THE MEMBERS OF

RAPID FLEET MANAGEMENT SERVICES LIMITED

#### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Rapid Fleet Management Services Limited (Formerly known as Rapid Fleet Management Services Private Limited) ('the Company'), which comprise the Balance Sheet as at 31st March 2023, the Statement of Profit and Loss and the statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information..

#### OPINION

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the company as at 31st March 2023, the profit and total income, and its cash flows for the year ended on that date.

#### BASIS FOR OPINION

We conducted our audit of the financial statement in accordance with the Standards on Auditing specified under Section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

## MANAGEMENT'S RESPONSIBILITY 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 and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes 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 frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

## AUDITOR'S RESPONSIBILITY

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.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. 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. In making those risk assessments, the auditor considers internal financial control relevant to the company's

preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by sub-section 3 of Section 143 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 purpose of our audit; In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books; The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account; In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant rule issued thereunder. On the basis of the written representations received from the directors as on 31st March 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2023 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 - A";

with respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

The Company did not have any pending litigations in its financial statements. The Company did not have any long term contract including derivative contract which may lead to any foreseeable losses. There were no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2023. The Company has not declared or paid any dividend during the year. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 (as amended), which provides for books of account to have the feature of audit trail, edit log and related matters in the accounting software used by the Company, is applicable to the Company only with effect from financial year beginning April 1, 2023, the reporting under clause (g) of Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended), is currently not applicable. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For Gupta Agarwal & Associates

Chartered Accountants

Firm's Registration No: 329001E

Jay Shanker Gupta

Partner

Place: Kolkata

Membership No: 059535

Date: September 30, 2023

UDIN: 23059535BGSXDK4908

ANNEXURE - A

## REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (I) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls over financial reporting of as Rapid Fleet Management Services Limited ("the Company") as of 31st March 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

### MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management 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 ('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 Companies Act, 2013.

### 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 with reference to financial statements.

#### 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 errors or frauds 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 31st March 2023, 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 Gupta Agarwal & Associates

Chartered Accountants

Firm's Registration No: 329001E

Jay Shanker Gupta

Partner

Place: Kolkata

Membership No: 059535

Date: September 30, 2023

UDIN: 23059535BGSXDK4908

"Annexure B" to the Independent Auditor's Report

Referred to in paragraph 2 under the heading 'Report on Other Legal & Regulatory Requirement' of report of even date to the standalone financial statements of the company for the year ended March 31, 2023; we report that:

#### 1. PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS [Clause 3(i)]:

The company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment. The company is maintaining proper records showing full particulars of intangible assets. As explained to us, these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification. The title deeds of immovable properties are held in the name of the company. The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. No proceedings have been initiated or are pending against the company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder.

#### 2. INVENTORY [Clause 3(ii)]

aThe 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.

#### 3. LOAN GIVEN BY COMPANY [Clause 3(iii)]

The company has not made any investments during the year. The Company has not granted secured/ unsecured loans/advances in nature of loans, to companies/firms/Limited Liability Partnerships/ other parties, or stood guarantee, or provided security to companies/ firms/ Limited Liability Partnerships/other parties.

The Company has not granted secured/ unsecured loans/ advances in nature of loans, or stood guarantee, or provided security to any parties. Therefore, the reporting under clause 3(iii)(c), (iii)(d), (iii)(e) and (iii)(f) of the Order are not applicable to the Company.

#### 4. LOAN TO DIRECTORS AND INVESTMENT BY COMPANY [Clause 3(iv)]

The Company has not granted any loans or made any investments or provided any guarantees or security to the parties covered under Sections

185 and 186. Therefore, the reporting under clause 3(iv) of the Order are not applicable to the Company.

#### 5. DEPOSITS [Clause 3(v)]

According to the information and explanation given to us the company has not accepted deposits from the public during the financial year under audit. Accordingly, the paragraph 3(v) of the order is not applicable to the company and hence not commented upon.

#### 6. COST RECORDS [Clause 3(vi)]

As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

#### 7. STATUTORY DUES [Clause 3(vii)]

(a) The company is regular in depositing undisputed statutory dues including provident fund, employees` state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023 for a period of more than six months from the date on when they become payable except Rs 3,088 for Professional Tax.

(b) According to the information and explanations given to us there are no dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax which have not been deposited on account of any dispute.

#### 8. SURRENDERED OR DISCLOSED INCOME [Clause 3(viii)]

There are no such transactions which are not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

#### 9. REPAYMENT DUES [Clause 3(ix)]

In our opinion and according to information and explanations given to us, the company has not defaulted in the repayment of loans or borrowings to financial institutions, banks and government.

According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared Wilful 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 term loans have been applied for the purposes for which they were obtained.

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

According to the information and explanations given to us and procedures performed by us, we report that the Company did not have any subsidiaries, joint ventures or associate companies during the year.

According to the information and explanations given to us and procedures performed by us, we report that the Company did not have any subsidiaries, joint ventures or associate companies during the year.

#### 10. UTILISATION OF INTIAL AND FURTHER PUBLIC OFFER [Clause 3(x)]

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

#### 11. FRAUD AND WHISTLE-BLOWER COMPLAINTS [CLAUSE 3(xi)]

To the best of our knowledge and according to the information and explanations given to us, no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the Company.

Whistle-blower complaints have not been received during the year by the Company.

#### 12. NIDHI COMPANY [Clause 3(xii)]

In our opinion and according to information and explanations given to us, clause (xii) of para 3 to Companies (Auditor`s Report) Order, 2020 w.r.t. Nidhi Company is not applicable to company. Accordingly, the paragraph 3(xii) of the order is not applicable to the company and hence not commented upon.

#### 13. RELATED PARTY TRANSACTION [Clause 3(xiii)]

The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

#### 14. INTERNAL AUDIT: [CLAUSE 3(xiv)]

The company has an adequate internal audit system commensurate with the size and nature of its business and internal audit report has been considered by us.

#### 15. NON CASH TRANSACTION [Clause 3(xv)]

In our opinion and according to information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the paragraph 3(xv) of the order is not applicable to the company and hence not commented upon.

#### 16. REGISTER WITH RBI ACT, 1934 [Clause 3(xvi)]

The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the paragraph 3(xvi) of the order is not applicable to the company.

The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

The Company is not a Core Investment Company (CIC) as defined under the Regulations by the Reserve Bank of India.

17. CASH LOSSES [Clause 3(xvii)]

The Company has not incurred cash losses in the Financial Year 2022-23 and in the immediately preceding financial year.

18. RESIGNATION OF STATUTORY AUDITORS [Clause 3(xviii)]

During the year Mr. Iyer & Co. Chartered Accountant (FRN 001165S) has given their resignation from the post of statutory auditors during the year.

19. MATERIAL UNCERTAINTY ON MEETING LIABILITIES [Clause 3(xix)]

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, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is 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.

20. TRANSFER TO FUND SPECIFIED UNDER SCHEDULE VII OF COMPANIES ACT, 2013 [Clause 3(xx)]

The provision relating to transfer to fund specified under schedule vii of the Companies Act, 2013 is not applicable to the company.

21. ADVERSE REMARKS IN CONSOLIDATED FINANCIAL STATEMENTS [Clause 3(xxi)]

The company is not required to prepare consolidated financial statements.

For Gupta Agarwal & Associates

Chartered Accountants

Firm's Registration No: 329001E

Jay Shanker Gupta

Partner

Place: Kolkata

Membership No: 059535

Date: September 30, 2023

UDIN: 23059535BGSXDK4908

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

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

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|--|---|
| Disclosure in secretarial audit report explanatory [TextBlock] |   |
| Whether secretarial audit report is applicable on company      | No                                      |

**[100100] Balance sheet**

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

|   | <b>31/03/2023</b> | <b>31/03/2022</b> |
|---|-------------------|-------------------|
| Balance sheet [Abstract]                  |                   |                   |
| Equity and liabilities [Abstract]         |                   |                   |
| Shareholders' funds [Abstract]            |                   |                   |
| Share capital                             | 10                | 10                |
| Reserves and surplus                      | 1,197.83          | 741.88            |
| Total shareholders' funds                 | 1,207.83          | 751.88            |
| Share application money pending allotment | 0                 | 0                 |
| Minority interest                         | 0                 | 0                 |
| Non-current liabilities [Abstract]        |                   |                   |
| Long-term borrowings                      | 978.71            | 1,806.75          |
| Deferred tax liabilities (net)            | 140.65            | 122.1             |
| Other long-term liabilities               | 0                 | 0                 |
| Long-term provisions                      | 20.08             | 0                 |
| Total non-current liabilities             | 1,139.44          | 1,928.85          |
| Current liabilities [Abstract]            |                   |                   |
| Short-term borrowings                     | 600.42            | 936.24            |
| Trade payables                            | 4,120.56          | 3,820.59          |
| Other current liabilities                 | 98.62             | 99.36             |
| Short-term provisions                     | 154.3             | 73.39             |
| Total current liabilities                 | 4,973.9           | 4,929.58          |
| Total equity and liabilities              | 7,321.17          | 7,610.31          |
| Assets [Abstract]                         |                   |                   |
| Non-current assets [Abstract]             |                   |                   |
| Fixed assets [Abstract]                   |                   |                   |
| Tangible assets                           | 2,402.25          | 2,556.42          |
| Intangible assets                         | 0                 | 0                 |
| Total fixed assets                        | 2,402.25          | 2,556.42          |
| Non-current investments                   | 290               | 140               |
| Long-term loans and advances              | 33.78             | 25.22             |
| Total non-current assets                  | 2,726.03          | 2,721.64          |
| Current assets [Abstract]                 |                   |                   |
| Current investments                       | 0                 | 0                 |
| Inventories                               | 0                 | 0                 |
| Trade receivables                         | 2,729.99          | 2,563.12          |
| Cash and bank balances                    | 1,064.16          | 2,074.68          |
| Short-term loans and advances             | 614.77            | 28.37             |
| Other current assets                      | 186.22            | 222.5             |
| Total current assets                      | 4,595.14          | 4,888.67          |
| Total assets                              | 7,321.17          | 7,610.31          |

**[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

| <b>Directors signing financial statements [Axis]</b>          | <b>Director1</b>                        | <b>Director2</b>                        |
|---|---|---|
|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
| Details of signatories of financial statements [Abstract]     |   |   |
| Details of directors signing financial statements [Abstract]  |   |   |
| Details of directors signing financial statements [LineItems] |   |   |
| Name of director signing financial statements [Abstract]      |   |   |
| First name of director  | SHRUTI                                  | ANANDPODDAR                             |
| Last name of director   | PODDAR                                  | .                                       |
| Designation of director                                       | Director                                | Managing Director                       |
| Director identification number of director                    | 07899028                                | 00697859                                |
| Date of signing of financial statements by director           | 30/09/2023                              | 30/09/2023                              |



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

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

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>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   | 619.24                                  | 464.77                                  |
| Adjustments for reconcile profit (loss) [Abstract]  |   |   |
| Adjustments to profit (loss) [Abstract]   |   |   |
| Adjustments for finance costs   | 115.05                                  | 99.55                                   |
| Adjustments for depreciation and amortisation expense                                       | 485.04                                  | 316.82                                  |
| Total adjustments to profit (loss)  | 600.09                                  | 416.37                                  |
| Adjustments for working capital [Abstract]  |   |   |
| Adjustments for decrease (increase) in trade receivables                                    | -166.87                                 | -1,027.09                               |
| Adjustments for decrease (increase) in other current assets                                 | -477.59                                 | -60.85                                  |
| Adjustments for increase (decrease) in trade payables                                       | 300.26                                  | 3,155.06                                |
| Adjustments for increase (decrease) in other current liabilities                            | -0.73                                   | -906.73                                 |
| Adjustments for provisions  | 0                                       | 0                                       |
| Total adjustments for working capital   | -344.93                                 | 1,160.39                                |
| Total adjustments for reconcile profit (loss)   | 255.16                                  | 1,576.76                                |
| Net cash flows from (used in) operations  | 874.4                                   | 2,041.53                                |
| Income taxes paid (refund)  | 139.89                                  | 73.38                                   |
| Net cash flows from (used in) operating activities before extraordinary items               | 734.51                                  | 1,968.15                                |
| Net cash flows from (used in) operating activities  | 734.51                                  | 1,968.15                                |
| Cash flows from used in investing activities [Abstract]                                     |   |   |
| Proceeds from sales of tangible assets  | 0                                       | 0.17                                    |
| Purchase of intangible assets   | 330.9                                   | 1,653.91                                |
| Interest received   | 50.24                                   | 28.74                                   |
| Proceeds from government grants   | -150                                    | -140                                    |
| Net cash flows from (used in) investing activities before extraordinary items               | -430.66                                 | -1,765                                  |
| Net cash flows from (used in) investing activities  | -430.66                                 | -1,765                                  |
| Cash flows from used in financing activities [Abstract]                                     |   |   |
| Repayments of borrowings  | 1,164.16                                | -1,422.12                               |
| Interest paid   | 150.21                                  | 128.29                                  |
| Net cash flows from (used in) financing activities before extraordinary items               | -1,314.37                               | 1,293.83                                |
| Net cash flows from (used in) financing activities  | -1,314.37                               | 1,293.83                                |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -1,010.52                               | 1,496.98                                |
| Net increase (decrease) in cash and cash equivalents  | -1,010.52                               | 1,496.98                                |
| Cash and cash equivalents cash flow statement at end of period                              | 1,064.16                                | 2,074.68                                |

**[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]         |                                |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of classes of share capital [Abstract]  |                                |                                |                                |                                |
| Disclosure of classes of share capital [LineItems]   |                                |                                |                                |                                |
| Number of shares authorised  | [shares] 1,00,000              | [shares] 1,00,000              | [shares] 1,00,000              | [shares] 1,00,000              |
| Value of shares authorised   | 10                             | 10                             | 10                             | 10                             |
| Number of shares issued  | [shares] 1,00,000              | [shares] 1,00,000              | [shares] 1,00,000              | [shares] 1,00,000              |
| Value of shares issued   | 10                             | 10                             | 10                             | 10                             |
| Number of shares subscribed and fully paid   | [shares] 1,00,000              | [shares] 1,00,000              | [shares] 1,00,000              | [shares] 1,00,000              |
| Value of shares subscribed and fully paid  | 10                             | 10                             | 10                             | 10                             |
| Number of shares subscribed but not fully paid   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Value of shares subscribed but not fully paid  | 0                              | 0                              | 0                              | 0                              |
| Total number of shares subscribed  | [shares] 1,00,000              | [shares] 1,00,000              | [shares] 1,00,000              | [shares] 1,00,000              |
| Total value of shares subscribed   | 10                             | 10                             | 10                             | 10                             |
| Value of shares paid-up [Abstract]   |                                |                                |                                |                                |
| Number of shares paid-up   | [shares] 1,00,000              | [shares] 1,00,000              | [shares] 1,00,000              | [shares] 1,00,000              |
| Value of shares called   | 10                             | 10                             | 10                             | 10                             |
| Value of shares paid-up  | 10                             | 10                             | 10                             | 10                             |
| 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                     | [shares] 0                     |
| Total aggregate number of shares issued during period  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Total increase (decrease) in number of shares outstanding  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares outstanding at end of period  | [shares] 1,00,000              | [shares] 1,00,000              | [shares] 1,00,000              | [shares] 1,00,000              |
| Reconciliation of value of shares outstanding [Abstract]   |                                |                                |                                |                                |
| Changes in share capital [Abstract]  |                                |                                |                                |                                |
| Increase in share capital during period [Abstract]   |                                |                                |                                |                                |
| Amount of public issue during period   | 0                              | 0                              | 0                              | 0                              |
| Total aggregate amount of increase in share capital during period  | 0                              | 0                              | 0                              | 0                              |
| Total increase (decrease) in share capital   | 0                              | 0                              | 0                              | 0                              |
| Share capital at end of period   | 10                             | 10                             | 10                             | 10                             |
| 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                              | 0                              |
| Application money received for allotment of securities and due for refund, interest accrued                                  | 0                              | 0                              | 0                              | 0                              |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                 | 0                              | 0                              | 0                              | 0                              |
| Number of shares proposed to be issued   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Share premium for shares to be allotted  | 0                              | 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 1 [Member]       |                                |
|--|--------------------------------|--------------------------------|
|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of classes of share capital [Abstract]  |                                |                                |
| Disclosure of classes of share capital [LineItems]   |                                |                                |
| Type of share  | Equity Shares                  | Equity Shares                  |
| Number of shares authorised  | [shares] 1,00,000              | [shares] 1,00,000              |
| Value of shares authorised   | 10                             | 10                             |
| Number of shares issued  | [shares] 1,00,000              | [shares] 1,00,000              |
| Value of shares issued   | 10                             | 10                             |
| Number of shares subscribed and fully paid   | [shares] 1,00,000              | [shares] 1,00,000              |
| Value of shares subscribed and fully paid  | 10                             | 10                             |
| Number of shares subscribed but not fully paid   | [shares] 0                     | [shares] 0                     |
| Value of shares subscribed but not fully paid  | 0                              | 0                              |
| Total number of shares subscribed  | [shares] 1,00,000              | [shares] 1,00,000              |
| Total value of shares subscribed   | 10                             | 10                             |
| Value of shares paid-up [Abstract]   |                                |                                |
| Number of shares paid-up   | [shares] 1,00,000              | [shares] 1,00,000              |
| Value of shares called   | 10                             | 10                             |
| Value of shares paid-up  | 10                             | 10                             |
| 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                     |
| Total aggregate number of shares issued during period  | [shares] 0                     | [shares] 0                     |
| Total increase (decrease) in number of shares outstanding  | [shares] 0                     | [shares] 0                     |
| Number of shares outstanding at end of period  | [shares] 1,00,000              | [shares] 1,00,000              |
| Reconciliation of value of shares outstanding [Abstract]   |                                |                                |
| Changes in share capital [Abstract]  |                                |                                |
| Increase in share capital during period [Abstract]   |                                |                                |
| Amount of public issue during period   | 0                              | 0                              |
| Total aggregate amount of increase in share capital during period  | 0                              | 0                              |
| Total increase (decrease) in share capital   | 0                              | 0                              |
| Share capital at end of period   | 10                             | 10                             |
| 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                              |
| Application money received for allotment of securities and due for refund, interest accrued                                  | 0                              | 0                              |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                 | 0                              | 0                              |
| Number of shares proposed to be issued   | [shares] 0                     | [shares] 0                     |
| Share premium for shares to be allotted  | 0                              | 0                              |

**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]       |                                |                                |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|   | Shareholder 1 [Member]         |                                | Shareholder 2 [Member]         |                                |
|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| 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   | Shruthi Poddar                 | Shruthi Poddar                 | Anand Poddar                   | Anand Poddar                   |
| PAN of shareholder  | ARNPM2199Q                     | ARNPM2199Q                     | AGGPA2918P                     | AGGPA2918P                     |
| Country of incorporation or residence of shareholder                      | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Number of shares held in company  | [shares] 59,500                | [shares] 59,500                | [shares] 40,000                | [shares] 40,000                |
| Percentage of shareholding in company                                     | 59.50%                         | 59.50%                         | 40.00%                         | 40.00%                         |

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

|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on share capital explanatory [TextBlock]                         |                                |                                |
| Whether there are any shareholders holding more than five per cent shares in company | Yes                            | Yes                            |
| Number of persons on private placement of preference share                           | 0                              | 0                              |
| Number of shareholders of company  | 3                              | 3                              |
| Number of allottees in case of preferential allotment                                | 0                              | 0                              |
| Whether reduction in capital done during year  | No                             | No                             |
| Whether money raised from public offering during year                                | No                             | No                             |

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

..(1)

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

| Components of reserves [Axis]  | Reserves [Member]              |                                | Surplus [Member]               |                                |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>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   | 460.81                         | 343.37                         | 460.81                         | 343.37                         |
| Other additions to reserves  | 0                              | 0                              | 0                              | 0                              |
| Total additions to reserves  | 460.81                         | 343.37                         | 460.81                         | 343.37                         |
| Deductions to reserves [Abstract]  |                                |                                |                                |                                |
| Other deductions to reserves   | 5                              | 0                              | 5                              | 0                              |
| Total deductions to reserves   | 5                              | 0                              | 5                              | 0                              |
| Appropriations for dividend, dividend tax and general reserve [Abstract] |                                |                                |                                |                                |
| Other appropriations   | 0                              | 0                              | 0                              | 0                              |
| Transfer to general reserve  | 0                              | 0                              | 0                              | 0                              |
| Total appropriations for dividend, dividend tax and general reserve      | 0                              | 0                              | 0                              | 0                              |
| Appropriation towards bonus shares                                       | -0.14                          | 0                              | -0.14                          | 0                              |
| Total changes in reserves  | 455.95                         | 343.37                         | 455.95                         | 343.37                         |
| Reserves at end of period  | 1,197.83                       | 741.88                         | 1,197.83                       | 741.88                         |

**[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]          |            |                                |            |
|--|-----------------------------|------------|--------------------------------|------------|
| Classification of borrowings [Axis]                | Term loans [Member]         |            | Term loans from banks [Member] |            |
| Subclassification of borrowings [Axis]             | Secured borrowings [Member] |            | Secured borrowings [Member]    |            |
|  | 31/03/2023                  | 31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 31/03/2022 |
| Borrowings notes [Abstract]                        |                             |            |                                |            |
| Details of borrowings [Abstract]                   |                             |            |                                |            |
| Details of borrowings [LineItems]                  |                             |            |                                |            |
| Borrowings   | 969.91                      | 1,270.75   | 969.91                         | 1,270.75   |
| Nature of security [Abstract]                      |                             |            |                                |            |
| Nature of security                                 |                             |            | Title Deeds                    |            |
| Details on defaults on borrowings [Abstract]       |                             |            |                                |            |
| Outstanding amount of continuing default principal | 0                           | 0          | 0                              | 0          |
| Outstanding amount of continuing default interest  | 0                           | 0          | 0                              | 0          |

**Classification of borrowings [Table]**

..(2)

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

| Classification based on time period [Axis]         | Long-term [Member]                   |                                |                                   |            |
|--|--------------------------------------|--------------------------------|-----------------------------------|------------|
| Classification of borrowings [Axis]                | Rupee term loans from banks [Member] |                                | Other loans and advances [Member] |            |
| Subclassification of borrowings [Axis]             | Secured borrowings [Member]          |                                | Unsecured borrowings [Member]     |            |
|  | 01/04/2022<br>to<br>31/03/2023       | 01/04/2021<br>to<br>31/03/2022 | 31/03/2023                        | 31/03/2022 |
| Borrowings notes [Abstract]                        |                                      |                                |                                   |            |
| Details of borrowings [Abstract]                   |                                      |                                |                                   |            |
| Details of borrowings [LineItems]                  |                                      |                                |                                   |            |
| Borrowings   | (A) 969.91                           | (B) 1,270.75                   | 8.8                               | 536        |
| Nature of security [Abstract]                      |                                      |                                |                                   |            |
| Nature of security                                 | Title Deeds                          | Title Deeds                    |                                   |            |
| Details on defaults on borrowings [Abstract]       |                                      |                                |                                   |            |
| Outstanding amount of continuing default principal | 0                                    | 0                              | 0                                 | 0          |
| Outstanding amount of continuing default interest  | 0                                    | 0                              | 0                                 | 0          |

**Footnotes**

- (A)  
(B)

**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]                | Other loans and advances, others [Member] |            | Loans repayable on demand from others [Member] |            |
| Subclassification of borrowings [Axis]             | Unsecured borrowings [Member]             |            | Unsecured borrowings [Member]                  |            |
|  | 31/03/2023                                | 31/03/2022 | 31/03/2023                                     | 31/03/2022 |
| Borrowings notes [Abstract]                        |   |            |  |            |
| Details of borrowings [Abstract]                   |   |            |  |            |
| Details of borrowings [LineItems]                  |   |            |  |            |
| Borrowings   | (A) 8.8                                   | (B) 536    | 600.42   | 936.24     |
| Details on defaults on borrowings [Abstract]       |   |            |  |            |
| Outstanding amount of continuing default principal | 0   | 0          |  |            |
| Outstanding amount of continuing default interest  | 0   | 0          |  |            |

**Footnotes**

- (A)
- (B)

**[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]       |  | Land [Member]                                |  |  |  |
|--|--|--|--|--|--|--|
|  | Owned and leased assets [Member]             |  | Owned and leased assets [Member]             |  | Owned assets [Member]                        |  |
| Sub classes of tangible assets [Axis]                            | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     |
| Disclosure of additional information tangible assets [Abstract]  |  |  |  |  |  |  |
| Disclosure of additional information tangible assets [LineItems] |  |  |  |  |  |  |
| Depreciation method tangible assets                              | SLM  | SLM  | SLM  | SLM  | SLM  | SLM  |
| Useful lives or depreciation rates tangible assets               | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 |

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

..(2)

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

| Classes of tangible assets [Axis]                                | Plant and equipment [Member]                 |  |  |  | Other plant and equipment [Member]           |  |
|--|--|--|--|--|--|--|
|  | Owned and leased assets [Member]             |  | Owned assets [Member]                        |  | Owned and leased assets [Member]             |  |
| Sub classes of tangible assets [Axis]                            | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     |
| Disclosure of additional information tangible assets [Abstract]  |  |  |  |  |  |  |
| Disclosure of additional information tangible assets [LineItems] |  |  |  |  |  |  |
| Depreciation method tangible assets                              | SLM  | SLM  | SLM  | SLM  | SLM  | SLM  |
| Useful lives or depreciation rates tangible assets               | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 |

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

..(3)

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]              |  |  |  |
|--|--|--|--|--|--|--|
|  | Owned assets [Member]                        |  | Owned and leased assets [Member]             |  | Owned assets [Member]                        |  |
| Sub classes of tangible assets [Axis]                            | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     |
| Disclosure of additional information tangible assets [Abstract]  |  |  |  |  |  |  |
| Disclosure of additional information tangible assets [LineItems] |  |  |  |  |  |  |
| Depreciation method tangible assets                              | SLM  | SLM  | SLM  | SLM  | SLM  | SLM  |
| Useful lives or depreciation rates tangible assets               | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 |

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

..(4)

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

| Classes of tangible assets [Axis]                                | Vehicles [Member]                            |  |  |  | Motor vehicles [Member]                      |  |
|--|--|--|--|--|--|--|
|  | Owned and leased assets [Member]             |  | Owned assets [Member]                        |  | Owned and leased assets [Member]             |  |
| Sub classes of tangible assets [Axis]                            | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     |
| Disclosure of additional information tangible assets [Abstract]  |  |  |  |  |  |  |
| Disclosure of additional information tangible assets [LineItems] |  |  |  |  |  |  |
| Depreciation method tangible assets                              | SLM  | SLM  | SLM  | SLM  | SLM  | SLM  |
| Useful lives or depreciation rates tangible assets               | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 |

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

..(5)

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

| Classes of tangible assets [Axis]                                | Motor vehicles [Member]                      |  | Office equipment [Member]                    |  |  |  |
|--|--|--|--|--|--|--|
|  | Owned assets [Member]                        |  | Owned and leased assets [Member]             |  | Owned assets [Member]                        |  |
| Sub classes of tangible assets [Axis]                            | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     | 01/04/2022 to 31/03/2023                     | 01/04/2021 to 31/03/2022                     |
| Disclosure of additional information tangible assets [Abstract]  |  |  |  |  |  |  |
| Disclosure of additional information tangible assets [LineItems] |  |  |  |  |  |  |
| Depreciation method tangible assets                              | SLM  | SLM  | SLM  | SLM  | SLM  | SLM  |
| Useful lives or depreciation rates tangible assets               | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 | AS PER SCHEDULE VI OF THE COMPANIES ACT 2013 |

## Disclosure of tangible assets [Table]

..(1)

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

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis] | Company total tangible assets [Member] |                          |                                |                          |  |                          |
|--|--|--------------------------|--------------------------------|--------------------------|--|--------------------------|
|  | Owned and leased assets [Member]       |                          |                                |                          |  |                          |
|  | Carrying amount [Member]               |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis]  | 01/04/2022 to 31/03/2023               | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 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         | 331.29                                 | 1,653.91                 | 331.29                         | 1,653.91                 |  |                          |
| Acquisitions through business combinations tangible assets                 | 0                                      | 0                        | 0                              | 0                        |  |                          |
| Depreciation tangible assets   | -485.04                                | -316.81                  |                                |                          | 485.04   | 316.81                   |
| Impairment loss recognised in profit or loss tangible assets               | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets   | 0                                      | 0                        |                                |                          | 0  | 0                        |
| Revaluation increase (decrease) tangible assets                            | 0                                      | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets [Abstract]                                       |  |                          |                                |                          |  |                          |
| Disposals tangible assets through demergers                                | 0                                      | 0                        | 0                              | 0                        | 0  | 0                        |
| Disposals tangible assets, others  | 0.42                                   | 0.17                     | 0.56                           | 0.17                     | 0.14   | 0                        |
| Total disposals tangible assets  | 0.42                                   | 0.17                     | 0.56                           | 0.17                     | 0.14   | 0                        |
| Other adjustments tangible assets [Abstract]                               |  |                          |                                |                          |  |                          |
| Increase (decrease) through net exchange differences tangible assets       | 0                                      | 0                        | 0                              | 0                        |  |                          |
| Other adjustments tangible assets, others                                  | 0                                      | 0                        | 0                              | 0                        | 0  | 0                        |
| Total other adjustments tangible assets                                    | 0                                      | 0                        | 0                              | 0                        | 0  | 0                        |
| Total changes in tangible assets   | -154.17                                | 1,336.93                 | 330.73                         | 1,653.74                 | 484.9  | 316.81                   |
| Tangible assets at end of period   | 2,402.25                               | 2,556.42                 | 3,604.42                       | 3,273.69                 | 1,202.17   | 717.27                   |



## Disclosure of tangible assets [Table]

..(2)

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

| Classes of tangible assets [Axis]   | Land [Member]                    |                          |                                |                          |  |                          |
|---|----------------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
|   | Owned and leased assets [Member] |                          |                                |                          |  |                          |
| Sub classes of tangible assets [Axis]                                     | Carrying amount [Member]         |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 31/03/2022 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |                                  |                          |                                |                          |  |                          |
| Disclosure of tangible assets [Abstract]                                  |                                  |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |                                  |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |                                  |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 0                                | 398.72                   | 0                              | 398.72                   |  |                          |
| Acquisitions through business combinations tangible assets                | 0                                | 0                        | 0                              | 0                        |  |                          |
| Depreciation tangible assets  | 0                                | 0                        |                                |                          | 0  | 0                        |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                        |                                |                          | 0  | 0                        |
| Revaluation increase (decrease) tangible assets                           | 0                                | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets [Abstract]                                      |                                  |                          |                                |                          |  |                          |
| Disposals tangible assets through demergers                               | 0                                | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets, others   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]                              |                                  |                          |                                |                          |  |                          |
| Increase (decrease) through net exchange differences tangible assets      | 0                                | 0                        | 0                              | 0                        |  |                          |
| Other adjustments tangible assets, others                                 | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Total changes in tangible assets  | 0                                | 398.72                   | 0                              | 398.72                   | 0  | 0                        |
| Tangible assets at end of period  | 398.72                           | 398.72                   | 398.72                         | 398.72                   | 0  | 0                        |

**Disclosure of tangible assets [Table]**

..(3)

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

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis]<br>Carrying amount accumulated depreciation and gross carrying amount [Axis] | Land [Member]            |                          |                                |                          |  |                          |
|---|--------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
|   | Owned assets [Member]    |                          |                                |                          |  |                          |
|   | Carrying amount [Member] |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 31/03/2022 |
| Disclosure of tangible assets [Abstract]  |                          |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]   |                          |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]   |                          |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]   |                          |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets  | 0                        | 398.72                   | 0                              | 398.72                   |  |                          |
| Acquisitions through business combinations tangible assets  | 0                        | 0                        | 0                              | 0                        |  |                          |
| Depreciation tangible assets  | 0                        | 0                        |                                |                          | 0  | 0                        |
| Impairment loss recognised in profit or loss tangible assets  | 0                        | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                        | 0                        |                                |                          | 0  | 0                        |
| Revaluation increase (decrease) tangible assets   | 0                        | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets [Abstract]  |                          |                          |                                |                          |  |                          |
| Disposals tangible assets through demergers   | 0                        | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets, others   | 0                        | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                        | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]  |                          |                          |                                |                          |  |                          |
| Increase (decrease) through net exchange differences tangible assets  | 0                        | 0                        | 0                              | 0                        |  |                          |
| Other adjustments tangible assets, others   | 0                        | 0                        | 0                              | 0                        | 0  | 0                        |
| Total other adjustments tangible assets   | 0                        | 0                        | 0                              | 0                        | 0  | 0                        |
| Total changes in tangible assets  | 0                        | 398.72                   | 0                              | 398.72                   | 0  | 0                        |
| Tangible assets at end of period  | 398.72                   | 398.72                   | 398.72                         | 398.72                   | 0  | 0                        |

## Disclosure of tangible assets [Table]

..(4)

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

| Classes of tangible assets [Axis]  | Plant and equipment [Member]     |                                |                                |                                |  |                                |
|--|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|  | Owned and leased assets [Member] |                                |                                |                                |  |                                |
| Sub classes of tangible assets [Axis]                                    | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|  | 01/04/2022<br>to<br>31/03/2023   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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       | 6.27                             | 0.15                           | 6.27                           | 0.15                           |  |                                |
| Acquisitions through business combinations tangible assets               | 0                                | 0                              | 0                              | 0                              |  |                                |
| Depreciation tangible assets   | -0.68                            | -0.29                          |                                |                                | 0.68   | 0.29                           |
| Impairment loss recognised in profit or loss tangible assets             | 0                                | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0                                | 0                              |                                |                                | 0  | 0                              |
| Revaluation increase (decrease) tangible assets                          | 0                                | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets [Abstract]                                     |                                  |                                |                                |                                |  |                                |
| Disposals tangible assets through demergers                              | 0                                | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets, others  | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals tangible assets  | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments tangible assets [Abstract]                             |                                  |                                |                                |                                |  |                                |
| Increase (decrease) through net exchange differences tangible assets     | 0                                | 0                              | 0                              | 0                              |  |                                |
| Other adjustments tangible assets, others                                | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Total other adjustments tangible assets                                  | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Total changes in tangible assets   | 5.59                             | -0.14                          | 6.27                           | 0.15                           | 0.68   | 0.29                           |
| Tangible assets at end of period   | 9.81                             | 4.22                           | 10.92                          | 4.65                           | 1.11   | 0.43                           |

## Disclosure of tangible assets [Table]

..(5)

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

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis]<br>Carrying amount accumulated depreciation and gross carrying amount [Axis] | Plant and equipment [Member]   |                                |                                |                                |  |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|   | Owned assets [Member]          |                                |                                |                                |  |                                |
|   | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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  | 6.27                           | 0.15                           | 6.27                           | 0.15                           |  |                                |
| Acquisitions through business combinations tangible assets  | 0                              | 0                              | 0                              | 0                              |  |                                |
| Depreciation tangible assets  | -0.68                          | -0.29                          |                                |                                | 0.68   | 0.29                           |
| Impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0  | 0                              |
| Revaluation increase (decrease) tangible assets   | 0                              | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets [Abstract]  |                                |                                |                                |                                |  |                                |
| Disposals tangible assets through demergers   | 0                              | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets, others   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals tangible assets   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments tangible assets [Abstract]  |                                |                                |                                |                                |  |                                |
| Increase (decrease) through net exchange differences tangible assets  | 0                              | 0                              | 0                              | 0                              |  |                                |
| Other adjustments tangible assets, others   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Total other adjustments tangible assets   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Total changes in tangible assets  | 5.59                           | -0.14                          | 6.27                           | 0.15                           | 0.68   | 0.29                           |
| Tangible assets at end of period  | 9.81                           | 4.22                           | 10.92                          | 4.65                           | 1.11   | 0.43                           |

**Disclosure of tangible assets [Table]**

..(6)

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

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis]<br>Carrying amount accumulated depreciation and gross carrying amount [Axis] | Other plant and equipment [Member] |                          |                                |                          |  |                          |
|---|------------------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
|   | Owned and leased assets [Member]   |                          |                                |                          |  |                          |
|   | Carrying amount [Member]           |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2022 to 31/03/2023           | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 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  | 6.27                               | 0.15                     | 6.27                           | 0.15                     |  |                          |
| Acquisitions through business combinations tangible assets  | 0                                  | 0                        | 0                              | 0                        |  |                          |
| Depreciation tangible assets  | -0.68                              | -0.29                    |                                |                          | 0.68   | 0.29                     |
| Impairment loss recognised in profit or loss tangible assets  | 0                                  | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                  | 0                        |                                |                          | 0  | 0                        |
| Revaluation increase (decrease) tangible assets   | 0                                  | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets [Abstract]  |                                    |                          |                                |                          |  |                          |
| Disposals tangible assets through demergers   | 0                                  | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets, others   | 0                                  | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                                  | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]  |                                    |                          |                                |                          |  |                          |
| Increase (decrease) through net exchange differences tangible assets  | 0                                  | 0                        | 0                              | 0                        |  |                          |
| Other adjustments tangible assets, others   | 0                                  | 0                        | 0                              | 0                        | 0  | 0                        |
| Total other adjustments tangible assets   | 0                                  | 0                        | 0                              | 0                        | 0  | 0                        |
| Total changes in tangible assets  | 5.59                               | -0.14                    | 6.27                           | 0.15                     | 0.68   | 0.29                     |
| Tangible assets at end of period  | 9.81                               | 4.22                     | 10.92                          | 4.65                     | 1.11   | 0.43                     |

## Disclosure of tangible assets [Table]

..(7)

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

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis]<br>Carrying amount accumulated depreciation and gross carrying amount [Axis] | Other plant and equipment [Member] |                                |                                |                                |  |                                |
|---|------------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|   | Owned assets [Member]              |                                |                                |                                |  |                                |
|   | Carrying amount [Member]           |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|   | 01/04/2022<br>to<br>31/03/2023     | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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  | 6.27                               | 0.15                           | 6.27                           | 0.15                           |  |                                |
| Acquisitions through business combinations tangible assets  | 0                                  | 0                              | 0                              | 0                              |  |                                |
| Depreciation tangible assets  | -0.68                              | -0.29                          |                                |                                | 0.68   | 0.29                           |
| Impairment loss recognised in profit or loss tangible assets  | 0                                  | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                  | 0                              |                                |                                | 0  | 0                              |
| Revaluation increase (decrease) tangible assets   | 0                                  | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets [Abstract]  |                                    |                                |                                |                                |  |                                |
| Disposals tangible assets through demergers   | 0                                  | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets, others   | 0                                  | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals tangible assets   | 0                                  | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments tangible assets [Abstract]  |                                    |                                |                                |                                |  |                                |
| Increase (decrease) through net exchange differences tangible assets  | 0                                  | 0                              | 0                              | 0                              |  |                                |
| Other adjustments tangible assets, others   | 0                                  | 0                              | 0                              | 0                              | 0  | 0                              |
| Total other adjustments tangible assets   | 0                                  | 0                              | 0                              | 0                              | 0  | 0                              |
| Total changes in tangible assets  | 5.59                               | -0.14                          | 6.27                           | 0.15                           | 0.68   | 0.29                           |
| Tangible assets at end of period  | 9.81                               | 4.22                           | 10.92                          | 4.65                           | 1.11   | 0.43                           |

## Disclosure of tangible assets [Table]

..(8)

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

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis]<br>Carrying amount accumulated depreciation and gross carrying amount [Axis] | Furniture and fixtures [Member]  |                                |                                |                                |  |                                |
|---|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|   | Owned and leased assets [Member] |                                |                                |                                |  |                                |
|   | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|   | 01/04/2022<br>to<br>31/03/2023   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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  | 4.89                             | 7.41                           | 4.89                           | 7.41                           |  |                                |
| Acquisitions through business combinations tangible assets  | 0                                | 0                              | 0                              | 0                              |  |                                |
| Depreciation tangible assets  | -4.66                            | -3.6                           |                                |                                | 4.66   | 3.6                            |
| Impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |                                |                                | 0  | 0                              |
| Revaluation increase (decrease) tangible assets   | 0                                | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets [Abstract]  |                                  |                                |                                |                                |  |                                |
| Disposals tangible assets through demergers   | 0                                | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets, others   | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Total disposals tangible assets   | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Other adjustments tangible assets [Abstract]  |                                  |                                |                                |                                |  |                                |
| Increase (decrease) through net exchange differences tangible assets  | 0                                | 0                              | 0                              | 0                              |  |                                |
| Other adjustments tangible assets, others   | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Total other adjustments tangible assets   | 0                                | 0                              | 0                              | 0                              | 0  | 0                              |
| Total changes in tangible assets  | 0.23                             | 3.81                           | 4.89                           | 7.41                           | 4.66   | 3.6                            |
| Tangible assets at end of period  | 37.12                            | 36.89                          | 49.89                          | 45                             | 12.77  | 8.11                           |

## Disclosure of tangible assets [Table]

..(9)

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

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis]<br>Carrying amount accumulated depreciation and gross carrying amount [Axis] | Furniture and fixtures [Member] |                          |                                |                          |  |                          |
|---|---------------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
|   | Owned assets [Member]           |                          |                                |                          |  |                          |
|   | Carrying amount [Member]        |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2022 to 31/03/2023        | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 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  | 4.89                            | 7.41                     | 4.89                           | 7.41                     |  |                          |
| Acquisitions through business combinations tangible assets  | 0                               | 0                        | 0                              | 0                        |  |                          |
| Depreciation tangible assets  | -4.66                           | -3.6                     |                                |                          | 4.66   | 3.6                      |
| Impairment loss recognised in profit or loss tangible assets  | 0                               | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                               | 0                        |                                |                          | 0  | 0                        |
| Revaluation increase (decrease) tangible assets   | 0                               | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets [Abstract]  |                                 |                          |                                |                          |  |                          |
| Disposals tangible assets through demergers   | 0                               | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets, others   | 0                               | 0                        | 0                              | 0                        | 0  | 0                        |
| Total disposals tangible assets   | 0                               | 0                        | 0                              | 0                        | 0  | 0                        |
| Other adjustments tangible assets [Abstract]  |                                 |                          |                                |                          |  |                          |
| Increase (decrease) through net exchange differences tangible assets  | 0                               | 0                        | 0                              | 0                        |  |                          |
| Other adjustments tangible assets, others   | 0                               | 0                        | 0                              | 0                        | 0  | 0                        |
| Total other adjustments tangible assets   | 0                               | 0                        | 0                              | 0                        | 0  | 0                        |
| Total changes in tangible assets  | 0.23                            | 3.81                     | 4.89                           | 7.41                     | 4.66   | 3.6                      |
| Tangible assets at end of period  | 37.12                           | 36.89                    | 49.89                          | 45                       | 12.77  | 8.11                     |



## Disclosure of tangible assets [Table]

..(10)

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

| Classes of tangible assets [Axis]   | Vehicles [Member]                |                          |                                |                          |  |                          |
|---|----------------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
|   | Owned and leased assets [Member] |                          |                                |                          |  |                          |
| Sub classes of tangible assets [Axis]                                     | Carrying amount [Member]         |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 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        | 312.45                           | 1,238.04                 | 312.45                         | 1,238.04                 |  |                          |
| Acquisitions through business combinations tangible assets                | 0                                | 0                        | 0                              | 0                        |  |                          |
| Depreciation tangible assets  | -472.24                          | -307.02                  |                                |                          | 472.24   | 307.02                   |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                        |                                |                          | 0  | 0                        |
| Revaluation increase (decrease) tangible assets                           | 0                                | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets [Abstract]                                      |                                  |                          |                                |                          |  |                          |
| Disposals tangible assets through demergers                               | 0                                | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets, others   | 0.38                             | 0                        | 0.39                           | 0                        | 0.01   | 0                        |
| Total disposals tangible assets   | 0.38                             | 0                        | 0.39                           | 0                        | 0.01   | 0                        |
| Other adjustments tangible assets [Abstract]                              |                                  |                          |                                |                          |  |                          |
| Increase (decrease) through net exchange differences tangible assets      | 0                                | 0                        | 0                              | 0                        |  |                          |
| Other adjustments tangible assets, others                                 | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Total changes in tangible assets  | -160.17                          | 931.02                   | 312.06                         | 1,238.04                 | 472.23   | 307.02                   |
| Tangible assets at end of period  | 1,938.37                         | 2,098.54                 | 3,107.52                       | 2,795.46                 | 1,169.15   | 696.92                   |

## Disclosure of tangible assets [Table]

..(11)

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

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis]<br>Carrying amount accumulated depreciation and gross carrying amount [Axis] | Vehicles [Member]              |                                |                                |                                |  |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|   | Owned assets [Member]          |                                |                                |                                |  |                                |
|   | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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  | 312.45                         | 1,238.04                       | 312.45                         | 1,238.04                       |  |                                |
| Acquisitions through business combinations tangible assets  | 0                              | 0                              | 0                              | 0                              |  |                                |
| Depreciation tangible assets  | -472.24                        | -307.02                        |                                |                                | 472.24   | 307.02                         |
| Impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0  | 0                              |
| Revaluation increase (decrease) tangible assets   | 0                              | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets [Abstract]  |                                |                                |                                |                                |  |                                |
| Disposals tangible assets through demergers   | 0                              | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets, others   | 0.38                           | 0                              | 0.39                           | 0                              | 0.01   | 0                              |
| Total disposals tangible assets   | 0.38                           | 0                              | 0.39                           | 0                              | 0.01   | 0                              |
| Other adjustments tangible assets [Abstract]  |                                |                                |                                |                                |  |                                |
| Increase (decrease) through net exchange differences tangible assets  | 0                              | 0                              | 0                              | 0                              |  |                                |
| Other adjustments tangible assets, others   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Total other adjustments tangible assets   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Total changes in tangible assets  | -160.17                        | 931.02                         | 312.06                         | 1,238.04                       | 472.23   | 307.02                         |
| Tangible assets at end of period  | 1,938.37                       | 2,098.54                       | 3,107.52                       | 2,795.46                       | 1,169.15   | 696.92                         |

**Disclosure of tangible assets [Table]**

..(12)

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

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis]<br>Carrying amount accumulated depreciation and gross carrying amount [Axis] | Motor vehicles [Member]          |                          |                                |                          |  |                          |
|---|----------------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
|   | Owned and leased assets [Member] |                          |                                |                          |  |                          |
|   | Carrying amount [Member]         |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
|   | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 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  | 312.45                           | 1,238.04                 | 312.45                         | 1,238.04                 |  |                          |
| Acquisitions through business combinations tangible assets  | 0                                | 0                        | 0                              | 0                        |  |                          |
| Depreciation tangible assets  | -472.24                          | -307.02                  |                                |                          | 472.24   | 307.02                   |
| Impairment loss recognised in profit or loss tangible assets  | 0                                | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                        |                                |                          | 0  | 0                        |
| Revaluation increase (decrease) tangible assets   | 0                                | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets [Abstract]  |                                  |                          |                                |                          |  |                          |
| Disposals tangible assets through demergers   | 0                                | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets, others   | 0.38                             | 0                        | 0.39                           | 0                        | 0.01   | 0                        |
| Total disposals tangible assets   | 0.38                             | 0                        | 0.39                           | 0                        | 0.01   | 0                        |
| Other adjustments tangible assets [Abstract]  |                                  |                          |                                |                          |  |                          |
| Increase (decrease) through net exchange differences tangible assets  | 0                                | 0                        | 0                              | 0                        |  |                          |
| Other adjustments tangible assets, others   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Total other adjustments tangible assets   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Total changes in tangible assets  | -160.17                          | 931.02                   | 312.06                         | 1,238.04                 | 472.23   | 307.02                   |
| Tangible assets at end of period  | 1,938.37                         | 2,098.54                 | 3,107.52                       | 2,795.46                 | 1,169.15   | 696.92                   |

## Disclosure of tangible assets [Table]

..(13)

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

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis]<br>Carrying amount accumulated depreciation and gross carrying amount [Axis] | Motor vehicles [Member]        |                                |                                |                                |  |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|   | Owned assets [Member]          |                                |                                |                                |  |                                |
|   | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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  | 312.45                         | 1,238.04                       | 312.45                         | 1,238.04                       |  |                                |
| Acquisitions through business combinations tangible assets  | 0                              | 0                              | 0                              | 0                              |  |                                |
| Depreciation tangible assets  | -472.24                        | -307.02                        |                                |                                | 472.24   | 307.02                         |
| Impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0  | 0                              |
| Revaluation increase (decrease) tangible assets   | 0                              | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets [Abstract]  |                                |                                |                                |                                |  |                                |
| Disposals tangible assets through demergers   | 0                              | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets, others   | 0.38                           | 0                              | 0.39                           | 0                              | 0.01   | 0                              |
| Total disposals tangible assets   | 0.38                           | 0                              | 0.39                           | 0                              | 0.01   | 0                              |
| Other adjustments tangible assets [Abstract]  |                                |                                |                                |                                |  |                                |
| Increase (decrease) through net exchange differences tangible assets  | 0                              | 0                              | 0                              | 0                              |  |                                |
| Other adjustments tangible assets, others   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Total other adjustments tangible assets   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Total changes in tangible assets  | -160.17                        | 931.02                         | 312.06                         | 1,238.04                       | 472.23   | 307.02                         |
| Tangible assets at end of period  | 1,938.37                       | 2,098.54                       | 3,107.52                       | 2,795.46                       | 1,169.15   | 696.92                         |

## 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]        |                          |                                |                          |  |                          |
|---|----------------------------------|--------------------------|--------------------------------|--------------------------|--|--------------------------|
|   | Owned and leased assets [Member] |                          |                                |                          |  |                          |
|   | Carrying amount [Member]         |                          | Gross carrying amount [Member] |                          | Accumulated depreciation and impairment [Member] |                          |
| Sub classes of tangible assets [Axis]                                     | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 31/03/2022 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] |                                  |                          |                                |                          |  |                          |
| Disclosure of tangible assets [Abstract]                                  |                                  |                          |                                |                          |  |                          |
| Disclosure of tangible assets [LineItems]                                 |                                  |                          |                                |                          |  |                          |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                          |                                |                          |  |                          |
| Changes in tangible assets [Abstract]                                     |                                  |                          |                                |                          |  |                          |
| Additions other than through business combinations tangible assets        | 7.68                             | 9.59                     | 7.68                           | 9.59                     |  |                          |
| Acquisitions through business combinations tangible assets                | 0                                | 0                        | 0                              | 0                        |  |                          |
| Depreciation tangible assets  | -7.46                            | -5.9                     |                                |                          | 7.46   | 5.9                      |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                        |                                |                          | 0  | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                        |                                |                          | 0  | 0                        |
| Revaluation increase (decrease) tangible assets                           | 0                                | 0                        | 0                              | 0                        |  |                          |
| Disposals tangible assets [Abstract]                                      |                                  |                          |                                |                          |  |                          |
| Disposals tangible assets through demergers                               | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Disposals tangible assets, others   | 0.04                             | 0.17                     | 0.17                           | 0.17                     | 0.13   | 0                        |
| Total disposals tangible assets   | 0.04                             | 0.17                     | 0.17                           | 0.17                     | 0.13   | 0                        |
| Other adjustments tangible assets [Abstract]                              |                                  |                          |                                |                          |  |                          |
| Increase (decrease) through net exchange differences tangible assets      | 0                                | 0                        | 0                              | 0                        |  |                          |
| Other adjustments tangible assets, others                                 | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Total other adjustments tangible assets                                   | 0                                | 0                        | 0                              | 0                        | 0  | 0                        |
| Total changes in tangible assets  | 0.18                             | 3.52                     | 7.51                           | 9.42                     | 7.33   | 5.9                      |
| Tangible assets at end of period  | 18.23                            | 18.05                    | 37.37                          | 29.86                    | 19.14  | 11.81                    |

## Disclosure of tangible assets [Table]

..(15)

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

| Classes of tangible assets [Axis]<br>Sub classes of tangible assets [Axis]<br>Carrying amount accumulated depreciation and gross carrying amount [Axis] | Office equipment [Member]      |                                |                                |                                |  |                                |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--|--------------------------------|
|   | Owned assets [Member]          |                                |                                |                                |  |                                |
|   | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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  | 7.68                           | 9.59                           | 7.68                           | 9.59                           |  |                                |
| Acquisitions through business combinations tangible assets  | 0                              | 0                              | 0                              | 0                              |  |                                |
| Depreciation tangible assets  | -7.46                          | -5.9                           |                                |                                | 7.46   | 5.9                            |
| Impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0  | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0  | 0                              |
| Revaluation increase (decrease) tangible assets   | 0                              | 0                              | 0                              | 0                              |  |                                |
| Disposals tangible assets [Abstract]  |                                |                                |                                |                                |  |                                |
| Disposals tangible assets through demergers   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Disposals tangible assets, others   | 0.04                           | 0.17                           | 0.17                           | 0.17                           | 0.13   | 0                              |
| Total disposals tangible assets   | 0.04                           | 0.17                           | 0.17                           | 0.17                           | 0.13   | 0                              |
| Other adjustments tangible assets [Abstract]  |                                |                                |                                |                                |  |                                |
| Increase (decrease) through net exchange differences tangible assets  | 0                              | 0                              | 0                              | 0                              |  |                                |
| Other adjustments tangible assets, others   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Total other adjustments tangible assets   | 0                              | 0                              | 0                              | 0                              | 0  | 0                              |
| Total changes in tangible assets  | 0.18                           | 3.52                           | 7.51                           | 9.42                           | 7.33   | 5.9                            |
| Tangible assets at end of period  | 18.23                          | 18.05                          | 37.37                          | 29.86                          | 19.14  | 11.81                          |

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

..(1)

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

| Classes of intangible assets [Axis]  | Company total intangible assets [Member]  |            |
|--|---|------------|
| 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]  |            |
|  | 31/03/2023  | 31/03/2022 |
| Disclosure of intangible assets [Abstract]   |   |            |
| Disclosure of intangible assets [LineItems]  |   |            |
| Reconciliation of changes in intangible assets [Abstract]                                |   |            |
| Intangible assets at end of period   | 0   | 0          |

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

|  | 01/04/2021<br>to<br>31/03/2022 |
|--|--------------------------------|
| Disclosure of notes on intangible assets explanatory [TextBlock] | NA                             |

**[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]                  | ONE                            |                                |
|---|--------------------------------|--------------------------------|
|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| 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    |
| Class of non-current investments                                  | Other investments              | Other investments              |
| Nature of non-current investments                                 | UNQUOTED                       | UNQUOTED                       |
| Non-current investments   | 290                            | 140                            |
| Name of body corporate in whom investment has been made           | Investment in Mutual Fund      | Investment in Mutual Fund      |
| Number of shares of non-current investment made in body corporate | [shares] 0                     | [shares] 0                     |

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

|  | 31/03/2023 | 31/03/2022 |
|--|------------|------------|
| Disclosure of notes on non-current investments explanatory [TextBlock] |            |            |
| Aggregate amount of quoted non-current investments                     | 0          | 0          |
| Market value of quoted non-current investments                         | 0          | 0          |
| Aggregate amount of unquoted non-current investments                   | 290        | 140        |
| Aggregate provision for diminution in value of non-current investments | 0          | 0          |
| Share non-current investments joint ventures                           | 0          | 0          |

### [200500] Notes - Current investments

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

|  | 31/03/2023 | 31/03/2022 |
|--|------------|------------|
| Disclosure of notes on current investments explanatory [TextBlock] |            |            |
| Aggregate amount of quoted current investments                     | 0          | 0          |
| Market value of quoted current investments                         | 0          | 0          |
| Aggregate amount of unquoted current investments                   | 0          | 0          |
| Aggregate provision for diminution in value of current investments | 0          | 0          |

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

#### Classification of inventories [Table]

..(1)

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

| Classification of inventories [Axis]                             | Company total inventories [Member] |            |
|--|------------------------------------|------------|
|  | 31/03/2023                         | 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] |                                    |            |
| Inventories notes [Abstract]                                     |                                    |            |
| Inventories [Abstract]   |                                    |            |
| Classification of inventories [Abstract]                         |                                    |            |
| Details of inventories [LineItems]                               |                                    |            |
| Inventories  | 0                                  | 0          |

#### Subclassification of trade receivables [Table]

..(1)

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

| Classification of assets based on security [Axis]  | Classification of assets based on security [Member] |            | Unsecured considered good [Member] |            |
|--|---|------------|------------------------------------|------------|
|  | 31/03/2023  | 31/03/2022 | 31/03/2023                         | 31/03/2022 |
| 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   | 2,729.99  | 2,563.12   | 2,729.99                           | 2,563.12   |
| Allowance for bad and doubtful debts   | 0   | 0          | 0                                  | 0          |
| Total trade receivables  | 2,729.99  | 2,563.12   | 2,729.99                           | 2,563.12   |
| 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          |
| Total trade receivables due by firms or companies in which any director is partner or director                 |   |            | 0                                  | 0          |



**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]               |                          | Short-term [Member]                     |   |
|---|----------------------------------|--------------------------|---|---|
|   | Security deposits [Member]       |                          | Loans advances given suppliers [Member] | Loans advances given employees [Member] |
| Classification of loans and advances [Axis]   | Secured considered good [Member] |                          | Unsecured considered good [Member]      | Unsecured considered good [Member]      |
| Classification of assets based on security [Axis]   | Secured considered good [Member] |                          | Unsecured considered good [Member]      | Unsecured considered good [Member]      |
|   | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 31/03/2023                              | 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   | 33.78                            | 25.22                    | 582.2                                   | 23.02                                   |
| Allowance for bad and doubtful loans and advances   | 0                                | 0                        | 0                                       | 0                                       |
| Loans and advances  | 33.78                            | 25.22                    | 582.2                                   | 23.02                                   |
| Nature of other loans and advances  | Security Deposits                | Security Deposits        |   |   |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |                                  |                          |   |   |
| Loans and advances due by directors   | 0                                | 0                        | 0                                       | 0                                       |
| Loans and advances due by other officers  | 0                                | 0                        | 0                                       | 0                                       |
| 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                                       |
| 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]                     |   |                          |
|---|---|---|--------------------------|
|   | Loans advances given employees [Member] | Other loans and advances, others [Member] |                          |
| Classification of loans and advances [Axis]   | Unsecured considered good [Member]      | Unsecured considered good [Member]        |                          |
| Classification of assets based on security [Axis]   | 31/03/2022                              | 01/04/2022 to 31/03/2023                  | 01/04/2021 to 31/03/2022 |
| 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   | 18.82                                   | 9.55                                      | 9.55                     |
| Allowance for bad and doubtful loans and advances   | 0                                       | 0   | 0                        |
| Loans and advances  | 18.82                                   | 9.55                                      | 9.55                     |
| Nature of other loans and advances  |   | Other Deposits                            | Other Deposits           |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |   |   |                          |
| Loans and advances due by directors   | 0                                       | 0   | 0                        |
| Loans and advances due by other officers  | 0                                       | 0   | 0                        |
| Total loans and advances due by directors, other officers or others   | 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                        |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                       | 0   | 0                        |

**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<br>[Member] | Short-term [Member] |            |
|--|-----------------------|---------------------|------------|
|  | 31/03/2023            | 31/03/2023          | 31/03/2022 |
| 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   | 20.08                 | 4.91                | 0          |
| Provision leave encashment                                       | 0                     | 0                   | 0          |
| Provision pension  | 0                     | 0                   | 0          |
| Provision employee insurance scheme                              | 0                     | 0                   | 0          |
| Provision other employee related liabilities                     | 0                     | 0                   | 0          |
| Total provisions for employee benefits                           | 20.08                 | 4.91                | 0          |
| Provision for corporate tax [Abstract]                           |                       |                     |            |
| Provision for current tax  | 0                     | 0                   | 0          |
| Provision for wealth tax   | 0                     | 0                   | 0          |
| Provision for fringe benefit tax                                 | 0                     | 0                   | 0          |
| Provision for other tax  | 0                     | 0                   | 0          |
| Provision for corporate dividend tax                             | 0                     | 0                   | 0          |
| Total provision for corporate tax                                | 0                     | 0                   | 0          |
| Provision for proposed dividend [Abstract]                       |                       |                     |            |
| Provision for proposed equity dividend [Abstract]                |                       |                     |            |
| Provision for proposed equity interim dividend                   | 0                     | 0                   | 0          |
| Provision for proposed equity final dividend                     | 0                     | 0                   | 0          |
| Provision for proposed equity special dividend                   | 0                     | 0                   | 0          |
| Total provision for proposed equity dividend                     | 0                     | 0                   | 0          |
| Provision for proposed preference dividend [Abstract]            |                       |                     |            |
| Provision for proposed preference interim dividend               | 0                     | 0                   | 0          |
| Provision for proposed preference final dividend                 | 0                     | 0                   | 0          |
| Provision for proposed preference special dividend               | 0                     | 0                   | 0          |
| Total provision for proposed preference dividend                 | 0                     | 0                   | 0          |
| Total provision for proposed dividend                            | 0                     | 0                   | 0          |
| Provision for statutory liabilities                              | 0                     | 0                   | 0          |
| CSR expenditure provision  | 0                     | 9.51                | 0          |
| Provision for abandonment cost                                   | 0                     | 0                   | 0          |
| Other provisions   | 0                     | 139.88              | 73.39      |
| Total provisions   | 20.08                 | 154.3               | 73.39      |

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

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b>   | <b>01/04/2021<br/>to<br/>31/03/2022</b>   |
|---|---|---|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]                                   |   |   |
| Trade payables, long-term   | 0   | 0   |
| Total other long-term liabilities   | 0   | 0   |
| Nature of other provisions  | Income Tax Provision  | Income Tax Provision  |
| Interest accrued but not due on borrowings  | 0   | 0   |
| Interest accrued and due on borrowings  | 0   | 0   |
| Interest accrued but not due on public deposits   | 0   | 0   |
| Interest accrued and due on public deposits   | 0   | 0   |
| Debentures claimed but not paid   | 0   | 0   |
| Income received in advance  | 0   | 0   |
| Unpaid dividends  | 0   | 0   |
| Application money received for allotment of securities and due for refund, principal  | 0   | 0   |
| Unpaid matured deposits and interest accrued thereon  | 0   | 0   |
| Unpaid matured debentures and interest accrued thereon  | 0   | 0   |
| Public deposit payable, current   | 0   | 0   |
| Total other payables, current   | 0   | 0   |
| Current liabilities portion of share application money pending allotment  | 0   | 0   |
| Other current liabilities, others   | (A) 98.62   | (B) 99.36   |
| Total other current liabilities   | 98.62   | 99.36   |
| Aggregate amount of trade receivables outstanding for period exceeding six months   | 0   | 0   |
| Fixed deposits with banks   | 412   | 10  |
| Other balances with banks   | 648.9   | 2,061.92  |
| Total balance with banks  | 1,060.9   | 2,071.92  |
| Cash on hand  | 3.26  | 2.76  |
| Total cash and cash equivalents   | 1,064.16  | 2,074.68  |
| Total cash and bank balances  | 1,064.16  | 2,074.68  |
| Balances held with banks to extent held as margin money   | 0   | 0   |
| Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments | 0   | 0   |
| Bank deposits with more than twelve months maturity   | 0   | 0   |
| Other current assets, others  | 186.22  | 222.5   |
| Total other current assets  | 186.22  | 222.5   |
| Nature of other current assets  | Balance with government authorities 139.85<br>Prepaid expenses<br>- Income Tax Refund<br>- Other Assets 14.91<br>Advance to Suppliers 31.29 | Balance with government authorities 157.77<br>Prepaid expenses<br>- Income Tax Refund<br>- Other Assets 39.58<br>Advance to Suppliers 25.15 |

### Footnotes

(A)

(B)

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

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

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of additional balance sheet notes explanatory [TextBlock]  |   |   |
| Claims against company not acknowledged as debt   | 0                                       | 0                                       |
| Total contingent liabilities  | 0                                       | 0                                       |
| Total contingent liabilities and commitments  | 0                                       | 0                                       |
| Amount of dividends proposed to be distributed to equity shareholders   | 0                                       | 0                                       |
| Amount of per share dividend proposed to be distributed to equity shareholders  | [INR/shares] 0                          | [INR/shares] 0                          |
| Amount of dividends proposed to be distributed to preference shareholders   | 0                                       | 0                                       |
| Amount of per share dividend proposed to be distributed to preference shareholders                                    | [INR/shares] 0                          | [INR/shares] 0                          |
| Arrears of fixed cumulative dividends on preference shares  | 0                                       | 0                                       |
| Percentage of proposed dividend   | 0.00%                                   | 0.00%                                   |
| 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  | 0                                       | 0                                       |
| Deductions in equity share warrants during period   | 0                                       | 0                                       |
| Total changes in equity share warrants during period  | 0                                       | 0                                       |
| Equity share warrants at end of period  | 0                                       | 0                                       |
| Equity share warrants for existing members  | 0                                       | 0                                       |
| Equity share warrants for others  | 0                                       | 0                                       |
| Total equity share warrants   | 0                                       | 0                                       |
| Share application money received during year  | 0                                       | 0                                       |
| Share application money paid during year  | 0                                       | 0                                       |
| Amount of share application money received back during year   | 0                                       | 0                                       |
| Amount of share application money repaid returned back during year  | 0                                       | 0                                       |
| Number of person share application money paid during year   | 0                                       | 0                                       |
| Number of person share application money received during year   | 0                                       | 0                                       |
| Number of person share application money paid as at end of year   | 0                                       | 0                                       |
| Number of person share application money received as at end of year   | 0                                       | 0                                       |
| Disclosure of whether all assets and liabilities are registered with company  | Yes                                     | Yes                                     |
| Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 | No                                      | No                                      |
| Net worth of company  | 1,207.83                                | 751.88                                  |
| 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   | 0                                       | 0                                       |
| Number of warrants converted into preference shares during period   | 0                                       | 0                                       |
| Number of warrants converted into debentures during period  | 0                                       | 0                                       |
| Number of warrants issued during period (in foreign currency)   | 0                                       | 0                                       |
| Number of warrants issued during period (INR)   | 0                                       | 0                                       |

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

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

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock] | Textual information (27)<br>[See below] | -                                       |

## Textual information (27)

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

#### CORPORATE INFORMATION

RAPID FLEET MANAGEMENT SERVICES LIMITED is a Public Company domiciled in India originally incorporated as RAPID FLEET MANAGEMENT SERVICES PRIVATE LIMITED having Corporate Identification Number U60232TN2017PLC120205. The company got converted into Public Limited vide resolution passed by the Shareholders dated August 30, 2023. The company is engaged in Transportation Service Activities in India. The Company primarily caters to the Indian market.

#### NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

##### 1.1 Basis of preparation of financial statements

- (a) The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the Company.
- (b) The financial statements are prepared to comply in all material respects with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 and provisions of Companies Act, 2013.
- (c) The preparation of the financial statements requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between the actual results and estimates are recognized in the period in which the results are known / materialize.

##### 1.2 Revenue Recognition

- (a) The company generally follows the mercantile system of accounting and recognizes Income & Expenditure on accrual basis.
- (b) Revenue is recognised to the extent that it is possible that, the economic benefits will flow to the company and the revenue can be reliably estimated and collectability is reasonably assured.
- (c) Revenue from sale of services are recognised when service is fully provided to our customer and when there are no longer any unfulfilled obligations. The performance obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.
- (d) Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and service tax etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.
- (e) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

##### 1.3 Property, Plant & Equipment and Intangible Assets & Depreciation

- (a) Property, Plant and Equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Cost of acquisition or construction of property, plant and equipment comprises its purchase price including import duties and non-refundable purchase taxes after deducting trade discounts, rebates and any directly attributable cost of bringing the item to its working condition for its intended use.
- (b) Subsequent costs are included in the assets' carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance cost are charged to the statement of profit and loss during the period in which they are incurred.
- (c) Gains or losses that arise on disposal or retirement of an asset are measured as the difference between net disposal proceeds and the carrying value of property, plant and equipment and are recognised in the statement of profit and loss when the same is derecognised.
- (d) Depreciation is calculated on pro rata basis on straight line method (SLM) based on estimated useful Life as prescribed under Part C of Schedule - II of the Companies Act, 2013. Freehold land is not depreciated.
- (e) Intangible asset purchased are initially measured at cost. The cost of an intangible assets comprises its purchase price including duties and taxes and any costs directly attributable to making the assets ready for their intended use. The useful lives of intangible assets are assessed as either finite or indefinite. Finite-life intangible assets are amortised on a straight-line basis over the period of their estimated useful lives.

##### 1.4 Impairment of Assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price and value in use, which is determined by the present value of the estimated future cash flows.

##### 1.5 Investments

Investments classified as long-term investments are stated at cost. Provision is made to recognize any diminution other than temporary in the value of such investments. Current investments are carried at lower of cost and fair value.

##### 1.6 Inventories

Since the company is engaged in transportation business, it does not hold any inventories during the year.

##### 1.7 Employee Benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The contribution to the provident fund is charged to the statement of profit and loss for the year when an employee renders the related services.

Provision for Gratuity has been considered as per Actuarial valuation report.

Leave encashment to the employees are accounted for as & when the same is claimed by eligible employees.

##### 1.8 Borrowing Costs

(a) Borrowing costs that are directly attributable to the acquisition of qualifying assets are capitalized for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use.

(b) Other Borrowing costs are recognized as expense in the period in which they are incurred.

##### 1.9 Taxes on Income

Tax expense comprises of current tax and deferred tax.

Current income tax is measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws.

Deferred Tax arising on account of 'timing differences' and which are capable of reversal in one or more subsequent periods is recognized, using the tax rates and tax laws that are enacted or substantively enacted. Deferred tax asset is recognized only to the extent there is reasonable certainty

with respect to reversal of the same in future years as a matter of prudence.

#### 1.10 Earnings per Share (EPS)

(a) 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.

(b) For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

#### 1.11 Prior Period Items

Prior Period and Extraordinary items and Changes in Accounting Policies having material impact on the financial affairs of the Company are disclosed in financial statements if any.

#### 1.12 Provisions / Contingencies

(a) Provision involving substantial degree of estimation in measurements is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

(b) Contingent Liabilities are shown by way of notes to the Accounts in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered not probable.

(c) A Contingent Asset is not recognized in the Accounts.

#### 1.13 Segment Reporting

##### A. Business Segments:

Based on the guiding principles given in Accounting Standard 17 (AS - 17) on Segment Reporting issued by ICAI, the Company has only one reportable Business Segment, which is engaged in Transportation Service Activities. Accordingly, the figures appearing in these financial statements relate to the Company's single Business Segment.

##### B. Geographical Segments:

The Company activities / operations are confined to India and as such there is only one geographical segment. Accordingly, the figures appearing in these financial statements relate to the Company's single geographical segment.

#### 1.14 Foreign Currency Transactions

Foreign exchange transactions are recorded at the rate prevailing on the date of respective transaction. Monetary assets and liabilities denominated in foreign currencies as at the balance sheet date are translated at the closing exchange rates on that date. Non monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of transaction. Exchange differences arising on foreign exchange transactions settled during the year and on restatement as at the balance sheet date are recognized in the statement of profit and loss for the year.

#### 1.15 Warranty

The company sells its product carrying a warranty. No provision is made in the accounts toward warranty expenses. The same is accounted on actuals basis.

#### 1.16 Balance Confirmations

Balance of Debtors & Creditors & Loans & advances Taken & giving are subject to confirmation and subject to consequential adjustments, if any. Debtors & creditors balance has been shown separately and the advances received and paid from/to the parties is shown as advance from customer and advance to suppliers.

#### 1.17 Regrouping

Previous years figures have been regrouped and reclassified wherever necessary to match with current year grouping and classification.

#### 1.18 Pandemic (Covid-19) impact

The World Health Organization announced a global health emergency because of a new strain of coronavirus ("COVID-19") and classified its outbreak as a pandemic on 11 March 2020. On 24 March 2020, the Indian government announced a strict 21-day lockdown across the country to contain the spread of the virus. The management has made an assessment of the impact of COVID-19 on the Company's operations, financial performance and position for the year ended 31 March 2023 and has concluded that no there is no significant impact which is required to be recognized in the financial statements. Accordingly, no adjustments are required to be made to the financial statements.

#### 1.19 Events Occuring after Balance Sheet date

The Company vide its resolution passed at EOGM dated September 19, 2023, increased its Authorised capital from 100000 equity shares to 5000000 equity shares of Rs. 10/- each.

## [201700] Notes - Government grants

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

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--|---|---|
| Disclosure of notes on government grants explanatory [TextBlock] |   |   |
| Capital subsidies or grants received from government authorities | 0                                       | 0                                       |
| Revenue subsidies or grants received from government authorities | 0                                       | 0                                       |



### [201200] Notes - Employee benefits

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

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|---|---|---|
| Disclosure of employee benefits explanatory [TextBlock] | Textual information (28)<br>[See below] | -                                       |

### Textual information (28)

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

Retirement benefit in the form of provident fund is a defined contribution scheme. The contribution to the provident fund is charged to the statement of profit and loss for the year when an employee renders the related services.

Provision for Gratuity has been considered as per Actuarial valuation report.

Leave encashment to the employees are accounted for as & when the same is claimed by eligible employees.

### [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]  | Relative of KMP   |   |
|---|---|---|
|   | <b>01/04/2022<br/>to<br/>31/03/2023</b>   | <b>01/04/2021<br/>to<br/>31/03/2022</b>   |
| Disclosure of relationship and transactions between related parties [Abstract]  |   |   |
| Disclosure of relationship and transactions between related parties [LineItems] |   |   |
| Name of related party   | The India Fleet   | The India Fleet   |
| Country of incorporation or residence of related party                          | INDIA   | INDIA   |
| Permanent account number of related party                                       | AGGPA2918P  | AGGPA2918P  |
| Description of nature of related party relationship                             | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives |
| Description of nature of transactions with related party                        | Freight Charges = 3806781 + Remuneration = 480000 + Interest paid = 681250  | Freight Charges = 3806781 + Remuneration = 480000 + Interest paid = 681250  |
| Related party transactions [Abstract]   |   |   |
| Interest paid during year related party transactions                            | 1.73  | 6.81  |
| Other related party transactions expense  | 127.24  | 38.07   |
| Other related party transactions income   | 0   | 0   |
| Transaction relating to key management personnel [Abstract]                     |   |   |
| Remuneration for key managerial personnel                                       | 50.44   | 4.8   |
| Amount written off during period in respect of debts due from related parties   | 0   | 0   |
| Amount written back during period in respect of debts due to related parties    | 0   | 0   |

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

|  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on related party explanatory [TextBlock] |                                |                                |
| Whether there are any related party transactions during year | Yes                            | Yes                            |
| Whether company is subsidiary company                        | No                             | No                             |

### [201400] Notes - Leases

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

|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|---|--------------------------------|--------------------------------|
| 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

|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|---|--------------------------------|--------------------------------|
| Disclosure of earnings per share explanatory [TextBlock]                    |                                |                                |
| Weighted average shares and adjusted weighted average shares [Abstract]     |                                |                                |
| Basic weighted average shares   | [shares] 0                     | [shares] 0                     |
| Adjusted weighted average shares  | [shares] 0                     | [shares] 0                     |
| Diluted weighted average shares   | [shares] 0                     | [shares] 0                     |
| Adjustments of numerator to calculate basic earnings per share [Abstract]   |                                |                                |
| Profit (loss) for period  | 460.81                         | 343.37                         |
| Adjustments of numerator to calculate diluted earnings per share [Abstract] |                                |                                |
| Profit (loss) for period  | 460.81                         | 343.37                         |

### [202800] Notes - Subsidiary information

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

|   | 01/04/2022<br>to<br>31/03/2023 |
|---|--------------------------------|
| Disclosure of subsidiary information explanatory [TextBlock]                  |                                |
| Whether company has subsidiary companies                                      | No                             |
| Number of subsidiary companies  | 0                              |
| Whether company has subsidiary companies which are yet to commence operations | No                             |
| Whether company has subsidiary companies liquidated or sold during year       | No                             |

### [201900] Notes - Income taxes

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

|  | 31/03/2023 | 31/03/2022 |
|--|------------|------------|
| Disclosure of notes on income taxes explanatory [TextBlock]                          |            |            |
| Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract] |            |            |
| Components of deferred tax liabilities [Abstract]                                    |            |            |
| Deferred tax liability, other  | 140.65     | 122.1      |
| Total deferred tax liabilities   | 140.65     | 122.1      |

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

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

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|---|---|
| Disclosure of notes on investment in associates explanatory [TextBlock] |   |
| Whether company has invested in associates                              | No                                      |
| Whether company has associates which are yet to commence operations     | No                                      |
| Whether company has associates liquidated or sold during year           | No                                      |

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

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

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|--|---|
| Disclosure of notes on interests in joint ventures explanatory [TextBlock] |   |
| Whether company has invested in joint ventures                             | No                                      |
| Whether company has joint ventures which are yet to commence operations    | No                                      |
| Whether company has joint ventures liquidated or sold during year          | No                                      |

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

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

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>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                        | 1,064.16                                | 2,074.68                                |
| Total cash and cash equivalents                                      | 1,064.16                                | 2,074.68                                |
| Income taxes paid (refund) [Abstract]                                |   |   |
| Income taxes paid (refund), classified as operating activities       | 139.89                                  | 73.38                                   |
| Total income taxes paid (refund)                                     | 139.89                                  | 73.38                                   |

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

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

|  | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</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  | 10,552.33                               | 11,369.85                               |
| Excise duty  | 0                                       | 0                                       |
| Total revenue from operations other than finance company                               | 10,552.33                               | 11,369.85                               |
| 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  | 10,552.33                               | 11,369.85                               |
| Other income   | 50.25                                   | 32.37                                   |
| Total revenue  | 10,602.58                               | 11,402.22                               |
| Expenses [Abstract]  |   |   |
| Cost of materials consumed   | 0                                       | 0                                       |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade          | 0                                       | 0                                       |
| Employee benefit expense   | 210.14                                  | 173.29                                  |
| Finance costs  | 145.21                                  | 128.3                                   |
| Depreciation, depletion and amortisation expense [Abstract]                            |   |   |
| Depreciation expense   | 485.04                                  | 316.81                                  |
| Total depreciation, depletion and amortisation expense                                 | 485.04                                  | 316.81                                  |
| CSR expenditure  | 0                                       | 0                                       |
| Other expenses   | 9,119.36                                | 10,319.05                               |
| Total expenses   | 9,959.75                                | 10,937.45                               |
| Total profit before prior period items, exceptional items, extraordinary items and tax | 642.83                                  | 464.77                                  |
| Prior period items before tax  | -23.59                                  | 0                                       |
| Total profit before extraordinary items and tax  | 619.24                                  | 464.77                                  |
| Total profit before tax  | 619.24                                  | 464.77                                  |
| Tax expense [Abstract]   |   |   |
| Current tax  | 139.88                                  | 73.39                                   |
| Deferred tax   | 18.55                                   | 48.01                                   |
| Total tax expense  | 158.43                                  | 121.4                                   |
| Total profit (loss) for period from continuing operations                              | 460.81                                  | 343.37                                  |
| Profit (loss) from discontinuing operations before tax                                 | 0                                       | 0                                       |
| Tax expense of discontinuing operations  | 0                                       | 0                                       |
| Total profit (loss) from discontinuing operation after tax                             | 0                                       | 0                                       |
| Total profit (loss) for period before minority interest                                | 460.81                                  | 343.37                                  |
| Profit (loss) of minority interest   | 0                                       | 0                                       |
| Total profit (loss) for period   | 460.81                                  | 343.37                                  |
| Earnings per equity share [Abstract]   |   |   |
| Basic earning per equity share   | [INR/shares] 460.81                     | [INR/shares] 343.37                     |
| Diluted earnings per equity share  | [INR/shares] 460.81                     | [INR/shares] 343.37                     |
| Nominal value of per equity share  | [INR/shares] 10                         | [INR/shares] 10                         |

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

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

|   | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</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                                       |
| Total revenue from sale of products                                       | 0                                       | 0                                       |
| Disclosure of revenue from sale of services [Abstract]                    |   |   |
| Revenue from sale of services [Abstract]                                  |   |   |
| Revenue from sale of services, gross                                      | 10,552.33                               | 11,369.85                               |
| Total revenue from sale of services                                       | 10,552.33                               | 11,369.85                               |
| Disclosure of other income [Abstract]                                     |   |   |
| Interest income [Abstract]  |   |   |
| Interest income on long-term investments [Abstract]                       |   |   |
| Interest on fixed deposits, long-term investments                         | 0                                       | 0                                       |
| Total interest income on long-term investments                            | 0                                       | 0                                       |
| Total interest income   | 0                                       | 0                                       |
| Dividend income [Abstract]  |   |   |
| Dividend income long-term investments [Abstract]                          |   |   |
| Dividend income long-term investments from subsidiaries                   | 0                                       | 0                                       |
| Total dividend income long-term investments                               | 0                                       | 0                                       |
| Total dividend income   | 0                                       | 0                                       |
| Other non-operating income [Abstract]                                     |   |   |
| Miscellaneous other non-operating income                                  | (A) 50.25                               | (B) 32.37                               |
| Total other non-operating income  | 50.25                                   | 32.37                                   |
| Total other income  | 50.25                                   | 32.37                                   |
| Disclosure of finance cost [Abstract]                                     |   |   |
| Interest expense [Abstract]   |   |   |
| Interest expense long-term loans [Abstract]                               |   |   |
| Interest expense long-term loans, banks                                   | 143.48                                  | 121.27                                  |
| Interest expense long-term loans, others                                  | 1.73                                    | 7.03                                    |
| Total interest expense long-term loans                                    | 145.21                                  | 128.3                                   |
| Total interest expense  | 145.21                                  | 128.3                                   |
| Total finance costs   | 145.21                                  | 128.3                                   |
| Employee benefit expense [Abstract]                                       |   |   |
| Salaries and wages  |   |   |
|   | 132.81                                  | 113.31                                  |
| Managerial remuneration [Abstract]  |   |   |
| Remuneration to directors [Abstract]                                      |   |   |
| Salary to directors   | 50                                      | 42.5                                    |
| Total remuneration to directors   | 50                                      | 42.5                                    |
| Total managerial remuneration   | 50                                      | 42.5                                    |
| Contribution to provident and other funds [Abstract]                      |   |   |
| Contribution to provident and other funds for others                      |   |   |
|   | 0                                       | 8.78                                    |
| Total contribution to provident and other funds                           | 0                                       | 8.78                                    |
| Gratuity  | 10.91                                   | 0                                       |
| Staff welfare expense   | 6.91                                    | 8.7                                     |
| Other employee related expenses   | 9.51                                    | 0                                       |
| Total employee benefit expense  | 210.14                                  | 173.29                                  |
| Breakup of other expenses [Abstract]                                      |   |   |
| Consumption of stores and spare parts                                     |   |   |
|   | 0                                       | 0                                       |
| Power and fuel  | 15.04                                   | 17.32                                   |
| Rent  | 29.16                                   | 24.79                                   |
| Repairs to building   | 0                                       | 0                                       |
| Repairs to machinery  | 203.72                                  | 161.3                                   |
| Insurance   | 67.55                                   | 64.01                                   |
| Rates and taxes excluding taxes on income [Abstract]                      |   |   |
| Other cess taxes  | 29.8                                    | 37.11                                   |

|   |          |           |
|---|----------|-----------|
| Total rates and taxes excluding taxes on income                                     | 29.8     | 37.11     |
| Printing stationery   | 0.92     | 6.25      |
| Travelling conveyance   | 33.82    | 17.62     |
| Legal professional charges  | 30.76    | 4.15      |
| Directors sitting fees  | 0        | 0         |
| Bank charges  | 0.37     | 0.54      |
| Provision bad doubtful debts created  | 0        | 0         |
| Provision bad doubtful loans advances created                                       | 0        | 0         |
| Write-off assets [Abstract]   |          |           |
| Miscellaneous expenditure written off [Abstract]                                    |          |           |
| Financing charges written off   | 0        | 0         |
| Total miscellaneous expenditure written off   | 0        | 0         |
| Bad debts written off   | 0        | 0         |
| Bad debts advances 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         |
| Payments to auditor [Abstract]  |          |           |
| Payment for audit services  | 2        | 1.5       |
| Total payments to auditor   | 2        | 1.5       |
| Miscellaneous expenses  | 8,706.22 | 9,984.46  |
| Total other expenses  | 9,119.36 | 10,319.05 |
| Current tax [Abstract]  |          |           |
| Current tax pertaining to current year  | 139.88   | 73.39     |
| Total current tax   | 139.88   | 73.39     |

### Footnotes

- (A)  
(B)

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

#### Details of raw materials consumed [Table]

..(1)

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

| Categories of raw materials consumed [Axis]                      | Raw materials consumed [Member] |                                | Raw materials consumed 1 [Member] |                                |
|--|---------------------------------|--------------------------------|-----------------------------------|--------------------------------|
|  | 01/04/2022<br>to<br>31/03/2023  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023    | 01/04/2021<br>to<br>31/03/2022 |
| Additional information on profit and loss account [Abstract]     |                                 |                                |                                   |                                |
| Additional details in case of manufacturing companies [Abstract] |                                 |                                |                                   |                                |
| Details of raw materials consumed [Abstract]                     |                                 |                                |                                   |                                |
| Details of raw materials consumed [LineItems]                    |                                 |                                |                                   |                                |
| Description of raw materials category                            | -                               | -                              | -                                 | -                              |
| Total raw materials consumed                                     | 0                               | 0                              | 0                                 | 0                              |

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

|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|---|--------------------------------|--------------------------------|
| Additional information on profit and loss account explanatory [TextBlock]           |                                |                                |
| Changes in other inventories  | 0                              | 0                              |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | 0                              | 0                              |
| Prior period income before tax  | -23.59                         | 0                              |
| Total prior period items before tax   | -23.59                         | 0                              |
| Total prior period items after tax  | -23.59                         | 0                              |
| Revenue other services  | 10,552.33                      | 11,369.85                      |
| Total gross income from services rendered   | 10,552.33                      | 11,369.85                      |
| Expenditure on dividend paid  | 0                              | 0                              |
| Total expenditure in foreign currency   | 0                              | 0                              |
| Final dividend remitted in foreign currency   | 0                              | 0                              |
| Total amount of dividend remitted in foreign currency                               | 0                              | 0                              |
| Earnings on other income  | 0                              | 0                              |
| Total earnings in foreign currency  | 0                              | 0                              |
| Domestic sale manufactured goods  | 0                              | 0                              |
| Total domestic turnover goods, gross  | 0                              | 0                              |
| Export sale manufactured goods  | 0                              | 0                              |
| Total export turnover goods, gross  | 0                              | 0                              |
| Total revenue from sale of products   | 0                              | 0                              |
| Domestic revenue services   | 10,552.33                      | 11,369.85                      |
| Total revenue from sale of services   | 10,552.33                      | 11,369.85                      |
| Gross value of transaction with related parties as per AS-18                        | 0                              | 0                              |
| Bad debts of related parties as per AS-18   | 0                              | 0                              |

### [300100] Notes - Revenue

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

|   | 01/04/2022<br>to<br>31/03/2023          | 01/04/2021<br>to<br>31/03/2022 |
|---|---|--------------------------------|
| Disclosure of revenue explanatory [TextBlock] | Textual information (29)<br>[See below] | -                              |

### Textual information (29)

#### Disclosure of revenue explanatory [Text Block]

(a)The company generally follows the mercantile system of accounting and recognizes Income & Expenditure on accrual basis.

(b)Revenue is recognised to the extent that it is possible that, the economic benefits will flow to the company and the revenue can be reliably estimated and collectability is reasonably assured.

(c)Revenue from sale of services are recognised when service is fully provided to our customer and when there are no longer any unfulfilled obligations. The performance obligations in our contracts are fulfilled at the time of dispatch, delivery or upon formal customer acceptance depending on customer terms.

(d)Revenue is measured on the basis of sale price, after deduction of any trade discounts, volume rebates and any taxes or duties collected on behalf of the Government such as goods and service tax etc. Accumulated experience is used to estimate the provision for such discounts and rebates. Revenue is only recognised to the extent that it is highly probable a significant reversal will not occur.

(e)Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

**[202200] Notes - Effects of changes in foreign exchange rates**

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

|  | 31/03/2023 | 31/03/2022 |
|--|------------|------------|
| Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock] |            |            |
| Details of change in classification of significant foreign operation [Abstract]            |            |            |
| Impact of change in classification of significant foreign operation on shareholders' fund  | 0          | 0          |

**[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]  | Director1                      | Director2                           | Director3                      |
|---|--------------------------------|-------------------------------------|--------------------------------|
|   | 01/04/2022<br>to<br>31/03/2023 | 01/04/2022<br>to<br>31/03/2023      | 01/04/2022<br>to<br>31/03/2023 |
| 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  | ANANDPODDAR .                  | MUNUSAMY<br>D E V A R<br>VELAYUDHAM | SHRUTI PODDAR                  |
| Director identification number of key managerial personnel or director  | 00697859                       | 07898259                            | 07899028                       |
| Date of birth of key managerial personnel or director   | 10/03/1983                     | 12/04/1955                          | 18/02/1987                     |
| Designation of key managerial personnel or director   | Managing Director              | Other Non Executive Director        | Other Non Executive Director   |
| Qualification of key managerial personnel or director   | Business                       | Business                            | Business                       |
| Shares held by key managerial personnel or director   | [shares] 40,000                | [shares] 500                        | [shares] 59,500                |
| Key managerial personnel or director remuneration [Abstract]  |                                |                                     |                                |
| Gross salary to key managerial personnel or director [Abstract]   |                                |                                     |                                |
| Salary key managerial personnel or director   | 0                              | 0                                   | 0                              |
| Gross salary to key managerial personnel or director  | 0                              | 0                                   | 0                              |
| Total key managerial personnel or director remuneration   | 0                              | 0                                   | 0                              |

**[301000] Notes - Corporate social responsibility**

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

|   | 01/04/2022<br>to<br>31/03/2023 |
|---|--------------------------------|
| Disclosure of corporate social responsibility explanatory [TextBlock]           |                                |
| Whether provisions of corporate social responsibility are applicable on company | No                             |
| Whether company has written CSR policy  | No                             |