

Form No. AOC-4 XBRL



Form language

☒ English ☐ Hindi

Form for filing XBRL document in respect of financial statement and other documents with the Registrar

[Pursuant to section 137 of the Companies Act, 2013 and rule 12(2) of the Companies (Accounts) Rules, 2014]

Refer instruction kit for filing the form

All fields marked in * are mandatory

Company Information

1 (a) *Corporate Identity Number (CIN)

U60231GJ2022PLC132829

(b) *Authorized capital of the company as on the date of filing (in Rs.)

530000000

(c) *Number of members of the company as on the date of filing

2 (a) *Name of the company

YATAYAT CORPORATION INDIA LIMITED

(b) *Address of registered office of the company

7/A, Bharat Society, Ved Mandir Road Kankaria, NA, Ahmedabad, Ahmedabad, Gujarat, India, 380022

(c) *Email id of the company

*****anaggarwal@yatayatindia.com

3 Financial year to which financial statements relates

*From (DD/MM/YYYY)

01/04/2024

*To (DD/MM/YYYY)

31/03/2025

General Information

4 (a) *Date of Board of Directors' meeting in which financial statements are approved (DD/MM/YYYY)

27/08/2025

(b)(i) *Nature of financial statements
(Provisional unadopted Financial statements/Adopted Financial statements/
Revised Financial statements u/s 130/Revised financial statements u/s 131)

Adopted Financial statements

(ii) Nature of revision

☐ Financial Statement

☐ Directors' Report

☐ Both

(iii) Whether provisional financial statements filed earlier

☐ Yes

☒ No

☐ Not Applicable

(iv) Whether adopted in adjourned AGM

☐ Yes

☒ No

☐ Not Applicable

(v) Specify the fact and reasons for not adopting balance sheet in the annual general meeting (AGM)

(vi) Date of adjourned AGM in which financial statements were adopted (DD/MM/YYYY)

(vii) SRN of form INC-28

(viii) SRN of form AOC-4/ AOC-4 XBRL

(ix) Date of order of competent authority (DD/MM/YYYY)

AGM details

5 (a) Whether annual general meeting (AGM) held

☒ Yes

☐ No

☐ Not applicable

(b) If yes, date of AGM (DD/MM/YYYY)

23/09/2025

(c) If no, specify the fact and reasons for not holding the AGM

(d) Due date of AGM (DD/MM/YYYY)

30/09/2025

(e) Whether any extension for AGM granted

☐ Yes

☒ No

(f) SRN of form GNL-1

(g) If yes, due date of AGM after grant of extension (DD/MM/YYYY)

Financial details

6 (a) *Type of Industry

(Commercial & Industrial/Banking Company/Insurance Company/

Power Company/Non-banking Financial Company (NBFC) registered with RBI)

Commercial & Industrial

(b) *Whether Schedule III of the Companies Act, 2013 is applicable

☒ Yes

☐ No

(c) Whether financial statements have been drawn on the basis of

☐ AS

☒ Ind AS

7 Whether consolidated Financial Statements are also being filed

☒ Yes

☐ No

CAG details

8 (a) In case of a government company, whether Comptroller and Auditor General of India (CAG of India) has commented upon or supplemented the audit report under section 143 of the Companies Act, 2013

☐ Yes

☐ No

(b) Provide details of comment(s) or supplement(s) received from CAG of India

(c) Director's reply(s) on comments received from CAG of India

(d) Whether CAG of India has conducted supplementary or test audit under section 143

☐ Yes

☐ No

Secretarial audit

9 *Whether Secretarial Audit is applicable

☐ Yes

☒ No

10 *Whether detailed disclosure with respect to Director's report Sec 134(3) is attached

☒ Yes

☐ No

11 Describe of state of company's affairs (in brief)

Logistic Company

SBN details

12 (a) Details of Specified Bank Notes (SBN) held and transacted during the period from 8th November, 2016 to 30th December , 2016 as provided in the Table below :-

Particulars	SBNs	Other denomination notes	Total
i Closing cash in hand as on 08.11.2016			
ii (+) Permitted receipts			
iii (-) Permitted payments			
iv (-) Amount deposited in Banks			
v Closing cash in hand as on 30.12.2016			

(b) Whether the auditors have reported as to whether company had provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November 2016 to 30th December 2016 and if so, whether these are in accordance with the books of accounts maintained by the company

☐ Yes

☐ No

REPORTING OF CORPORATE SOCIAL RESPONSIBILITY

CSR applicability pursuant to
(Section 135/Report for unspent CSR amount/Not Applicable)

Section 135

Attachment(s)

(a) *XBRL financial statements duly authenticated as per section 134 (including Board's report, auditors' report and other documents)

YATAYAT_CORPORATION_INDIA
_LIMITED_STANDALONE_28401
_IND_2024_25 (1).xml

(b) XBRL document in respect Consolidated financial statement

YATAYAT_CORPORATION_INDIA
_LIMITED_CONSOLIDATED_2874
1_IND_2024_25 (1).xml

(c) *Copy of financial statements duly authenticated as per section 134 (including auditors' report and other documents)

FINAL_AR_SFS_YCIL_FY 2024-25
(1)_compressed.pdf

(d) Copy of consolidated financial statements duly authenticated as per section 134 (including auditors' report and other documents)

FINAL_AR_CFS_YCIL_FY 2024-25-compressed_compressed-1.pdf

(e) Supplementary or test audit report under section 143

MAX 10 MB

(f) Details of comments of CAG if India

MAX 10 MB

(g) Optional attachments (s) – if any

Yatayat Cons_2025.pdf
Directors report 2024-25

Declaration

I am authorised by the Board of Directors of the Company vide resolution number*

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Dated* 27/08/2025 to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

- (1) Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company
- (2) It is confirmed that the attached XBRL document(s) are the XBRL converted copy(s) of the duly signed Financial Statements and all other documents which are required to be annexed or attached to the Financial Statements as required under Section 137 of the Companies Act, 2013. It is further confirmed that such document(s) have been prepared using the XBRL taxonomy as notified under Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015.
- (3) All the required attachments have been completely and legibly attached to this form.

***To be digitally signed by**

***Designation**

Director

(Director/Manager/Secretary/CEO/CFO/Liquidator/Interim Resolution Professional (IRP)/
Resolution Professional (RP))

*Director identification number of the director; or PAN of the manager or CEO or CFO or
Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator; or
Membership number of the secretary

0*6*6*3*

Certificate by practicing professional

I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:

- (1) The said records have been properly prepared, signed by the required officers of the Company and maintained as per the relevant provisions of the Companies Act, 2013 and were found to be in order;
- (2) It is further certified that the attached XBRL document(s) fairly present, in all material respects, the audited financial statements of the company, in accordance with the XBRL taxonomy as notified under Companies (Filing of documents and forms in Extensible Business Reporting Language) Rules, 2015
- (3) All the required attachments have been completely and legibly attached to this form;
- (4) It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.

***To be digitally signed by**

- ☐ Chartered accountant (in whole-time practice)
- ☐ Cost accountant (in whole-time practice)
- ☒ Company Secretary (in whole-time practice)

***Whether associate or fellow**

- ☐ Associate ☒ Fellow

Membership number

Certificate of Practice number

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

OR

This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

***For office use only:**

*eForm Service request number (SRN)

*eForm filing date (DD/MM/YYYY)

23/01/2026

***This eForm is hereby registered**

*Digital signature of the authorising officer

*Date of signing (DD/MM/YYYY)



YATAYAT CORPORATION INDIA LIMITED

CIN: U60231GJ2022PLC132829

**STANDALONE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR 2024-25**



Auditors

YASH VIMAWALA & ASSOCIATES

Chartered Accountants

308, Skylar, Opp. Prahladnagar Fire Station, Corporate Road, Prahladnagar,
Ahmedabad – 380015
Ph: 079-48004638

KEY PERSONNEL DETAILS

Sr. No.	Name of Personnel	Designation
1	Mr. Shreyan Praveen Aggarwal	Managing Director (Promoter)
2	Mrs. Meena Praveen Aggarwal	Director (Promoter)
3	Mrs. Sonakshi Shreyan Aggarwal	Director (Promoter) (w.e.f. 12.03.2025)
4	Mr. Rajesh Talreja	Chief Financial officer (w.e.f. 25.07.2025)
5	Mrs. Puja Nelli	Company Secretary (w.e.f. 01.08.2025)

REGISTERED OFFICE

7/A, Bharat Society,
Ved Mandir Road,
Kankaria, Ahmedabad,
Gujarat, India, 380022.
CIN: U60231GJ2022PLC132829

STATUTORY AUDITORS

Yash Vimawala & Associates
Chartered Accountants

BANKERS:

HDFC Bank Limited
Kotak Mahindra Bank

INTERNAL AUDITOR

Niral Utsavi & Co.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To,
Board of Directors
Yatayat Corporation India Limited
(Formerly Known as Yatayat Corporation India Private Limited)

Report on the Audit of the Standalone financial statements

Opinion

We have audited the accompanying standalone financial statements of M/s. Yatayat Corporation India Limited ("the Company") which comprises of the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, the statement of Cash Flows, the statement of changes in equity and a summary of significant accounting policies along with other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its Profit/Loss and its Cash Flow for the financial year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significant in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as whole, and in forming our opinion, and we do not provide a separate opinion on these matters. We have nothing to report in this regard.



Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone financial statements

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or



error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the benefits of public interest such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion proper books of accounts as required by the law have been kept by the Company so far as it appears from our examination of those books;
 - c. the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account



- d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the Internal Financial Controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact on its financial position.
 - ii. The Company did not have any long-term contracts, including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
(b) The management has represented, that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities, with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or



invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- v. The Company has not declared any dividend during the year as per section 123 of the Companies Act, 2013.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility but the software is being operated by a third party software service provider, for maintaining its books of account and in absence of control report we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with. However, as per management representations and on the basis of information and explanation given to us, there no instances of the audit trail feature being tampered with, and the audit trail has been presented by the company as per the statutory requirements for record retention.

**For, Yash Vimawala & Associates
Chartered Accountants**



**Yash Ketan Vimawala (FCA)
(Partner)**

M. No.: 150029

FRN No.: 135338W

UDIN: 25150029BMZYQO4432

Place: Ahmedabad

Date: 27/08/2025

"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the standalone financial statements of the Company for the year ended March 31, 2025:

- (i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plants and Equipment's;
- (b) The Property Plant and Equipments have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
- (c) According to information and explanation given to us and on the basis of our examination of the record of the company, the title deeds of immovable properties are held in the name of the company or in the name of partnership firm from which the company converted into. They are in Process of getting the name changed.
- (d) The company has not revalued all its Property, Plant and Equipment (including Leasehold assets) through registered valuer.
- (e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.
- (ii) (a) Company is into business of Providing Freight forwarding & allied Services and does not operate in any trading or manufacturing segment, thus no inventory or stock in trade is held by the Company.
- (b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets; The company has been regularly submitting Stock/Book-Debt statements to such bank as per the requirements of the sanction conditions of such limits. According to information and explanation given to us and as disclosed in the financial statement, prepared in accordance with Schedule III of the Companies Act, 2013 and rules amended there under, there are no material discrepancies in the books of accounts as compared with returns submitted to bank.
- (iii) According to information and explanation given to us, the Company has, during the year not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to



companies, firms, Limited Liability Partnerships or any other parties that are yet to be squared off at the end of the financial year. Except as stated as below:

a) The Company has provided loans or advances in the nature of loans, or provided security to subsidiaries, joint venture, associates and other parties and the details are mentioned in the following table:

Particulars	Loans (Rs.In lakhs)
A. Aggregate amount granted / provided during the year:	
Transwave Logistics Private Limited	1,066.45/-
B. Balance outstanding as at balance sheet date in respect of above cases:	
Transwave Logistics Private Limited	1,066.45/-

b) According to information and explanations given to us and based on the audit procedures performed, the company has not provided any corporate guarantees during the financial year.

- (iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and section 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and securities.
- (v) In our opinion and according to the information and explanation provided to us, the Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- (vi) According to the information and explanation provided to us, the company is not required to maintain the Cost Records pursuant to rules made by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- (vii) a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally 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 or GST and any other statutory dues with the appropriate authorities, whichever applicable. 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, 2025 for a period of more than six months from the date on which they become payable.
- b) According to the information and explanation given to us, details of pending dues as at March 31, 2025 are as follows:



No	Particulars	Amount (Rs. In Lakhs)
1	Income Tax	5.09/-

- (viii) According to the information and explanations given to us, the Company has not entered into any transactions not recorded in the books of account, which need to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- (ix) Based upon the audit procedures performed and the information and explanations given by the management, the company
- (a) has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
 - (b) the company is not a declared willful defaulter by any bank or financial institution or other lender.
 - (c) the term loans were applied for the purpose for which the loans were obtained
 - (d) funds raised on short term basis have not been utilised for long term purposes,
 - (e) the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
 - (f) the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies
- (x) (a) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments.
- (b) During the year, the company has not made preferential allotment/private placement of equity shares. According to the explanation and information given to us, the Company has Complied with the requirements of Section 42 of the Companies Act, 2013 and the funds were utilized for the purpose it were raised.
- (xi) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year. On general examination of records of the company, we have not received any whistle blower complaints of the company.
- (xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
- (xiii) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been



disclosed in the Standalone financial statements in Note-28 as required by the applicable accounting standards.

- (xiv) (a) Based upon the audit procedures performed and the information and explanations given by the management, the company has an internal audit system commensurate with the size and nature of its business.
- (b) Based on the records of the company, provision of section 138 of Companies Act are applicable to the company where the company needs to carry out internal audit as per Company Rules, 2014. Company has conducted such internal audit. We have considered the internal audit reports of the company issued till date, for the period under audit.
- (xv) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- (xvi) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.
- (xvii) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any cash loss during the year.
- (xviii) There has been no resignation of the statutory auditor during the year.
- (xix) Based upon the audit procedures performed and the information and explanations given by the management, Financial Ratios along with detailed working as on the date of the balance sheet is provided on notes of the financial statement issued by the management of the company is found satisfactorily. Further ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, the auditor's knowledge of the Board of Directors and management plans, have been verified by us and we report 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. Although we do not provide any guarantee for realization of liabilities.
- (xx) In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act.



- (xxi) The Reporting under clause 3(xxi) of the order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in the report

**For, Yash Vimawala & Associates
Chartered Accountants**



**Yash Ketan Vimawala (FCA)
(Partner)**

M. No.: 150029

FRN No.: 135338W

UDIN: 25150029BMZYQO4432

Place: Ahmedabad

Date: 27/08/2025

"ANNEXURE B" TO THE INDEPENDENT AUDITOR'S REPORT

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

We have audited the internal financial controls over financial reporting of Yatayat Corporation India Limited as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based 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 Control over Financial Reporting issued by the "Institute of Chartered Accountants of India". 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 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 judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

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



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone 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 standalone 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 standalone financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, 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, Yash Vimawala & Associates
Chartered Accountants**



**Yash Ketan Vimawala (FCA)
(Partner)**

M. No.: 150029

FRN No.: 135338W

UDIN: 25150029BMZYQO4432

Place: Ahmedabad

Date: 27/08/2025

YATAYAT CORPORATION INDIA LIMITED
FORMERLY KNOWN AS YATAYAT CORPORATION INDIA PRIVATE LIMITED
(CIN - U60231GJ2022PLC132829)
Standalone Balance Sheet as at 31 March, 2025

Chia-Wei Lo et al.

Particulars		Note No.	As at 31 March, 2023	As at 31 March, 2024	As at 01 April, 2023
	ASSETS				
(1)	NON-CURRENT ASSETS				
	(a) Property, plants and equipment	1	74.79	119.18	165.49
	(b) Capital work-in-progress				
	(c) Investment property				
	(d) Right of Use Assets				
	(e) Financial assets	2	899.94	-	-
	(i) Investment				
	(ii) Loans				
	(iii) Trade Receivables				
	(iv) Other Financial assets				
	(f) Settled tax assets/(li)	3	63.01	55.78	45.49
	(g) Other non-current assets				
	Total Non-Current Assets		1,637.74	155.96	208.99
(2)	Current assets				
	(a) Financial assets	4	-	-	1,263.42
	(i) Investment				
	(ii) Trade receivables	5	8,339.62	6,763.37	4,843.41
	(iii) Cash & cash equivalents	6	38.42	32.33	26.33
	(iv) Other balances with banks	7	49.58	45.87	25.30
	(v) Loans and advances	8	7,108.84	974.52	68.16
	(vi) Other Financial assets	9	26.19	32.57	32.33
	(b) Current tax assets/(li)	10	181.64	92.65	94.45
	(c) Other current assets				
	Total Current Assets		9,735.72	7,880.89	5,699.40
	Total Assets		10,773.52	8,076.85	6,058.59
	EQUITY AND LIABILITIES				
	EQUITY				
	(a) Equity Share Capital	11	1,800.00	20.00	30.80
	(b) Other Equity	12	2,840.00	1,846.68	359.23
	Total Equity		4,640.00	1,866.68	379.23
(3)	LIABILITIES				
	Non-Current Liabilities				
	Financial Liabilities	13	-	3.52	26.71
	Borrowings				
	Lease Liabilities				
	Other Financial Liabilities				
	Provision	14	107.16	87.85	56.92
	Deferred Tax Liabilities (net)				
	Other non-Current Liabilities				
	Total Non-current Liabilities		107.16	92.85	83.63
(4)	Current Liabilities				
	(a) Financial Liabilities	15	5,714.30	1,066.46	1,497.61
	Borrowings				
	Lease Liabilities	16			
	Trade Payables				
	(i) Due to Micro & Small Enterprises				
	(ii) Due to Other Than Micro & Small Enterprises		1,024.49	2,894.47	2,696.18
	Other Financial Liabilities	17	7.32	337.84	383.04
	Other Current Liabilities	18	144.46	181.43	53.07
	Provision	19	18.20	8.25	5.82
	Current Tax Liabilities (Net of TDS & Advance Tax Refundable)	20	-	13.36	-
	Total Current Liabilities		5,881.36	8,117.41	5,595.72
	Total Liabilities		5,988.52	8,210.25	5,679.36
	Total Assets & Liabilities		10,773.52	8,076.85	6,058.59

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 Far, South Vietnamese & American
 Chartered Boatsmen &
 Freighters No. 149-199W.

Vach Kotari Vigneshwara Prasad
(Partner)
MUN No. 150629
UDPN No. 20-12UBNBARINCINRA

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Date : 27/09/2018

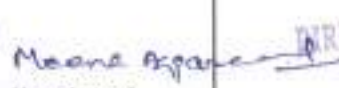
For and on behalf of the Board of Directors
Mitsubishi Commercial Bank, Limited

1976-1977

Chengdu Aggreko Ltd.
Managing Director
Tel: 86-28-86012
Jia Hedi
Company Secretary
M/P: 824301

Neelima Aggarwal
Director
Ph: 09618822
Rajesh
Rajesh Taneja
Chief Financial Officer

DIRECTOR

YATAYAT CORPORATION INDIA LIMITED FORMERLY KNOWN AS YATAYAT CORPORATION INDIA PRIVATE LIMITED (CIN - U60231GJ2022PLC132829) Standalone Statement of Profit & Loss for the Year ended 31 March, 2025 (Rs. in Lakhs)			
Particulars	Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
Income			
Revenue from operation	20	44,795.26	34,633.52
Other income	21	90.08	69.58
Total Income (A)		44,885.34	34,703.10
Expense			
Cost of Operation	22	39,415.91	31,199.90
Purchase of Stock-in-trade	23	750.98	764.58
Employee benefit expense	24	191.88	68.00
Finance cost	25	18.83	44.16
Depreciation and amortisation expense	26	456.84	514.79
Other expense			
Total Expense (B)		40,874.43	32,691.43
Profit / (Loss) before Extraordinary items and Tax (C = A-B)		4,010.88	2,011.66
Tax expense	27		
Current tax		1,019.41	522.15
Deferred tax		(6.41)	(5.78)
Add/Less : Excess/Short Provision of Income Tax		-	-
Total Tax Expense (D)		1,013.00	516.37
Profit for the period /year (E = C-D)		2,997.88	1,494.80
Items that will not be subsequently reclassified to profit or loss			
Change in fair value of investment carried at fair value through other comprehensive income			
Remeasurement gain/(loss) of defined benefit plans		0.69	(9.34)
Income tax relating to items that will not be reclassified to profit and loss		(0.17)	2.50
Other comprehensive income for the period/year			
Total Other comprehensive income/(loss) for the period/year (F)		0.52	(7.44)
Total Comprehensive Income, net of income tax (G = E + F)		2,998.40	1,487.36
Net Profit for the year from total operations (G)		2,998.40	1,487.36
Earning/(Loss) per Equity Share (Face value of Rs. 10/- each)			
Basic(In Rs.)		14.99	7.47
Diluted(In Rs.)		14.99	7.47
As per our report of even date: For, Yash Mehrambhai & Associates Chartered Accountants Firm Regn. No: 135338W  Yash Mehrambhai (FCM) (Partner) M.No.150079 UDIN: 251500250MEYQ4432 Place : Ahmedabad Date : 27/08/2025 For and on behalf of the Board of Directors Yatayat Corporation India Limited YATAYAT CORPORATION INDIA LIMITED  Shreyan Aggarwal Managing Director DIN : 00016812  Pooja Mehta Company Secretary M.No. A24387  Meena Aggarwal Director DIN : 09636833  Rajesh Talreja Chief Financial Officer			

YATAYAT CORPORATION INDIA LIMITED
FORMERLY KNOWN AS YATAYAT CORPORATION INDIA PRIVATE LIMITED
(CIN - U60231GJ2022PLC132829)
STANDALONE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH, 2025

(Rs. in Lakhs)

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024
Cash flow from operating activities :		
Profit/(Loss) before tax	4,010.88	2,011.16
Adjustments for non-cash and non operating expenses:		
Depreciation	18.85	44.16
Interest and finance expenses	191.88	68.00
(Profit)/Loss on sale of Investments	-	(11.76)
Interest Income	(69.61)	(37.83)
(Profit)/Loss on sale of Property, Plant and Equipments	(3.23)	(1.48)
Actuarial Gain/(loss) on Defined benefit obligations	0.69	(9.94)
Provision for Expected Credit loss on Receivable	0.62	(0.83)
Operating profit before working capital changes	4,150.08	2,061.47
Movement in working capital:		
Increase/(decrease) in trade Payable	(969.98)	(801.70)
Increase/(decrease) in provisions	21.79	32.63
Increase/(decrease) in other financial liabilities	(323.72)	28.40
Increase/(decrease) in other current liabilities	(36.97)	88.27
(Increase)/decrease in trade receivables	(1,636.67)	(2,159.11)
(Increase)/decrease in Other Current Assets	(86.40)	1.89
(Increase)/decrease in other financial assets	(4.02)	0.16
(Increase)/decrease in		
Cash generated from/(used in) operations	1,111.91	(747.59)
Direct taxes paid	1,034.57	506.99
Net cash flow from/(used in) operating activities	77.34	(1,254.58)
Cash flow from investing activities :		
Purchase of property, plant and equipments	(42.09)	(25.37)
Proceeds from sale of Property, plant and equipments	90.86	4.00
Investment	(899.99)	1,072.18
Interest Received	69.61	37.83
(Increase)/decrease in short-term loans and advances	(134.34)	(908.38)
(Investment)/ Maturity of Term deposits	(3.71)	(19.57)
Net cash flow from/(used in) investing activities	(919.67)	160.71
Cash flow from financing activities :		
Proceeds from issue of Shares	-	-
Proceeds & Repayment to Secured borrowings	(26.71)	(19.79)
Proceeds & Repayment to cash credit and OD	621.22	852.46
Proceeds & Repayment to Unsecured Loans	427.80	335.00
Interest paid	(191.88)	(68.00)
Net cash flow from/(used in) financing activities	830.44	1,099.68
Net increase/(decrease) in cash & cash equivalents	(11.90)	5.79
Cash and cash equivalents at the beginning of the year	32.32	26.53
Cash and cash equivalents at the end of the year	20.42	32.32
Cash & Cash Equivalent		
Cash on Hand	3.13	6.73
Balance with Banks	17.29	25.59
Total Cash & Cash Equivalents	20.42	32.32

As per our report of even date
For, Yash Vinaywala & Associates
Chartered Accountants
Firm Regn. No. 135336W


Yash Vinaywala (FCA)
(Partner)
M.No. 156059
UDIN: 251503298MZYQ04432

Date : 27/08/2025
Place : Ahmedabad

For and on behalf of the Board of Directors
Yatayat Corporation India Limited

YATAYAT CORPORATION INDIA LIMITED

YATAYAT CORPORATION INDIA LIMITED


Shreyani Aggarwal
Managing Director
DIN : 09626812


Meena Aggarwal
Director
DIN : 09636833

DIRECTOR


Rajesh Tatreja
Company Secretary
M.No. 424387


Rajesh Tatreja
Chief Financial Officer



Standalone Statement of Changes in Equity

A. Equity Share Capital

Particulars	Number of Shares	Amount (Rs. in Lakhs)
Equity shares of INR 10 each fully paid up	2,00,000	20,000
Balance as at 01st April, 2023	2,00,000	20,000
Add : New Shares Allotted during the year 23-24	-	-
Balance as at 31st March, 2024	2,00,000	20,000
Add : Bonus Shares Issued during the year 24-25	1,980,000	1,980,000
Balance as at 31st March, 2025	2,00,00,000	2,000,000

B. Other Equity

Particulars	Retained Earnings	Other Comprehensive Income	Total
Balance as the beginning of the current reporting period	1,852.88	(4.28)	1,846.60
Profit For the Year	2,997.88	-	2,997.88
Total Comprehensive Income for the current year	-	0.52	0.52
Less: Issue of Bonus Share	1,990.00	-	1,990.00
Balance at the end of the current reporting period	2,870.76	(5.76)	2,865.00

As on 31st March, 2024

Particulars	Retained Earnings	Other Comprehensive Income	Total
Balance as the beginning of the current reporting period	358.00	1.14	359.14
Profit For the Year	1,404.80	-	1,404.80
Total Comprehensive Income for the current year	-	(7.65)	(7.65)
Balance at the end of the current reporting period	1,852.88	(6.28)	1,846.60

As per our report of even date
For, Yash Vinayak & Associates
Chartered Accountants
Firm Regd. No. 133338W



Yash Vinayak & Associates
(Partner)
M.No. 150003
UDIN: 25150090M2VQ04412
Place : Ahmedabad
Date : 27/08/2025

For and on behalf of the Board of Directors
Yash Vinayak & Associates
Chartered Accountants

Shruti Aggarwal
Managing Director
DIN : 09636812

Pratik Kulkarni
Company Secretary
M.No. A25587



Yash Vinayak & Associates
Chartered Accountants

Meera Aggarwal
Director
DIN : 09636812

Rajesh Talsija
Chief Financial Officer

NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS

NOTE 1-Property, Plant & Equipments

Particulars	Office Building	Vehicles	Office Equipment	Computer Equipment	Furniture and Fixtures	Land	Total
Gross carrying value							
As at 01 April, 2023	46.95	424.91	12.23	34.30	15.62	12.11	536.31
Additions during the year	0.00	16.73	1.42	5.08	0.13	0.00	25.37
Disposals during the year	0.00	50.39	0.00	0.00	0.00	0.00	50.39
At 31 March, 2024	46.95	393.25	13.65	39.38	15.75	12.11	531.09
Additions during the year	0.00	34.23	2.14	5.72	0.00	0.00	42.09
Disposals during the year	19.08	267.48	10.67	20.33	8.97	0.00	316.73
At 31 March, 2025	17.87	159.99	4.92	14.79	6.78	12.11	216.45
Accumulated Depreciation							
As at 01 April, 2023	22.55	308.91	11.01	19.68	13.47	0.00	375.62
Charge for the year	2.32	37.13	0.62	3.56	0.54	0.00	44.16
Disposals during the year	0.00	47.87	0.00	0.00	0.00	0.00	47.87
At 31 March, 2024	24.87	298.17	11.62	23.24	14.01	0.00	371.91
Charge for the year	1.72	10.66	1.24	4.92	0.30	0.00	18.85
Disposals during the year	14.24	196.95	10.36	19.23	8.41	0.00	249.20
At 31 March, 2025	12.35	111.88	2.57	8.95	5.91	0.00	141.66
Net carrying value							
As at 01 April, 2023	24.40	116.00	1.22	4.62	2.14	12.11	160.49
At 31 March, 2024	22.08	95.08	2.03	6.15	1.73	12.11	139.18
At 31 March, 2025	5.52	48.11	2.34	5.84	0.87	12.11	74.79

NOTE 1.2: The group has opted for deemed cost exemption for property, plant and equipment and therefore, the carrying amount under previous GAAP is deemed to be the cost at the date of transition. The carrying amounts as at April 01, 2022 would continue to remain at the amounts as they would have remained under the previous GAAP.

NOTE 1.3: As at the balance sheet dates, the title deeds of all the immovable properties included in property, plant and equipment, are held in the name of the Company or in the name of the entity acquired by the company and in process of such name change.



NOTE 2: Investments

Particular	As at					
	March 31, 2023		March 31, 2024		April 01, 2023	
	No. of shares	Rs. (in lakhs)	No. of shares	Rs. (in lakhs)	No. of shares	Rs. (in lakhs)
(i) Non-Current						
Investment in Equity, Unquoted Thermax Capital Private Limited	8,999,999	899.99	-	-	-	-
Total	8,999,999	899.99				

NOTE 3: Deferred Tax Assets (net)

Particular	As at		
	March 31, 2023	March 31, 2024	March 31, 2022
Opening balance of Deferred Tax Assets	56.78	48.49	10.84
DTA / DTL on Timing Difference in Depreciation under Companies Act and Income Tax Act	(1.72)	1.83	2.63
DTA / DTL on account of Contract Liability	1.89	2.62	8.88
DTA / DTL on account of warranty provision	5.40	5.78	4.21
DTA / DTL on account of Prepaid Expenses	1.96	(1.60)	(0.91)
DTA / DTL on account of Expected Credit loss	10.58	10.31	9.43
DTA / DTL on account of Unvested Cash or Cash on Investments	-	10.09	1.09
DTA / DTL on account of Actual Gain or Loss	10.77	6.30	(6.39)
Total	81.01	76.78	48.49

NOTE 4: Investments

Particular	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
(i) Current Investments			
(Other Than Trade, at Fair Market Value)			
Investment in Mutual Funds	-	-	1,040.43
Total	-	-	1,040.43

Investments in Mutual Funds are measured at fair value through profit or loss (FVTPL) in accordance with Ind AS 109 - Financial Instruments. Subsequent change in fair value are recognized in the Statement of Profit and Loss for the period in which they arise.

NOTE 5: Trade Receivables

Particular	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
(i) Unbilled Trade Receivable - considered good	6,344.33	6,707.40	4,543.95
(ii) Unbilled Trade Receivable which have significant increase in credit risk	10.33	10.43	10.17
(iii) Billed Trade Receivable - considered good	-	-	-
(iv) Billed Trade Receivable which have significant increase in credit risk	18.64	21.75	21.75
Less: Provision for Expected Credit loss on receivable	(13.90)	(16.12)	(17.40)
Total	6,358.40	6,703.37	4,548.47

NOTE 5.1 Aging of Trade receivable*

As at March 31, 2023						
Particular	0-6 Months	6-12 Months	1-2 Year	2-3 Year	More Than 3 Year	Total
(i) Unbilled Trade receivable - considered good	6,155.80	11.71	30.54	0.41	6.89	6,144.35
(ii) Unbilled Trade receivable - considered doubtful	-	-	9.18	1.76	0.44	10.17
(iii) Billed Trade receivable - considered good	-	-	-	-	-	-
(iv) Billed Trade receivable - considered doubtful	-	-	-	-	18.64	18.64
Total	6,155.80	11.71	39.72	2.17	25.97	6,175.27
Less: Provision for Expected Credit loss on receivable	-	-	-	-	-	(13.90)
Total (Net of Provision)						6,161.37

As at March 31, 2024						
Particular	0-6 Months	6-12 Months	1-2 Year	2-3 Year	More Than 3 Year	Total
(i) Unbilled Trade receivable - considered good	6,601.19	42.39	17.30	0.83	1.67	6,703.37
(ii) Unbilled Trade receivable - considered doubtful	0.24	-	1.75	0.93	1.31	10.43
(iii) Billed Trade receivable - considered good	-	-	-	-	-	-
(iv) Billed Trade receivable - considered doubtful	-	-	-	-	21.75	21.75
Total	6,601.43	42.39	19.05	1.76	3.63	6,738.26
Less: Provision for Expected Credit loss on receivable	-	-	-	-	-	(16.22)
Total (Net of Provision)						6,722.04

* Information and Aging of Trade Receivables are taken as per Management representation letter provided to us in the form of data derived from the accounting software of the company.

NOTE 6: Cash and Cash equivalents

Particular	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
Cash on hand	1.11	6.73	11.71
Balance with Banks			
in Current Accounts	17.29	25.59	14.82
Bank Deposit having maturity of less than 12 months	-	-	-
Total	18.40	32.32	26.53



NOTE 7: Other balance with banks

(Rs. in Lakhs)

Particular	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
Balance held as margin money in security against the borrowings, guarantees, other commitments	49.58	45.87	36.30
Total	49.58	45.87	36.30

NOTE 8: Loans and Advances

(Rs. in Lakhs)

Particular	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
Short Term advances to related parties	5,046.45	24.78	8.42
Advances with parties	25.27	900.16	32.75
Short loans	13.34	49.50	33.59
Total	5,108.86	974.52	85.15

NOTE 9: Other Financial Assets

(Rs. in Lakhs)

Particular	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
Security Receipts	-	-	-
Investment, considered good	14.59	16.67	18.63
Short Deposits	21.50	13.50	13.58
Current Money Deposits	-	-	-
Total	36.10	32.17	32.21

NOTE 10: Other Current Assets

(Rs. in Lakhs)

Particular	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
Balance with Government & Other Authorities	-	-	-
Income Tax Refund Receivable (net of Current Tax)	122.33	16.50	16.50
Asset Securities	-	-	-
Prepaid Expenses	3.48	7.70	3.63
Other Prepaid Cash balances	43.40	50.44	72.84
PPD and Retained Expenses	11.88	-	-
Total	181.09	92.65	94.45



Note 11: Equity Share Capital

Particular	March 31, 2025	As at March 31, 2024	April 01, 2023
Authorized Share Capital			
Equity shares of Rs. 10 each	27,000,000.00	210,000.00	100,000.00
Share Capital (Rs. in Lakhs)	2,700.00	20.00	10.00
Issued, Subscribed and Paid up Share Capital			
Equity shares of Rs. 10 each fully paid up	20,000,000.00	200,000.00	200,000.00
Share Capital (Rs. in Lakhs)	2,000.00	20.00	20.00
Total	2,000.00	20.00	20.00

11.2 Reconciliation of Number Of Shares outstanding at the beginning and at the end of the reporting period :

Particulars	As at March 31, 2025	As at March 31, 2024
Shares outstanding at the beginning of the year	200,000.00	200,000.00
Add: Shares issued during the year	-	-
Add: Bonus Shares issued during the year	19,800,000.00	-
Less: Shares bought back during the year	-	-
Shares outstanding at the end of the year	20,000,000.00	200,000.00

11.3 Details of Shareholders holding more than 5 % of equity Shares :

Name of shareholder	No. of shares	Percentage of Holding	No. of shares	Percentage of Holding
Meena Aggarwal	13,100,000.00	65.50%	140,000.00	70.00%
Shreyan Aggarwal	6,900,000.00	34.50%	60,000.00	30.00%

11.4 Details of Shareholding of promoters :

Name of shareholder	No. of shares	Percentage of Holding	No. of shares	Percentage of Holding
Meena Aggarwal	13,100,000.00	65.50%	140,000.00	70.00%
Shreyan Aggarwal	6,900,000.00	34.50%	60,000.00	30.00%
Sorabhi Aggarwal	-	0.00%	-	0.00%

11.5 Rights, Preferences and Restrictions Attached to Shares:

- (i) The Company has only one class of shares i.e. Equity Shares having par value of Rs. 10 each. Each holder of Equity Shares is entitled to one vote per share.
- (ii) In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.
- (iii) The company has issued 1,98,00,000 equity share as bonus share fully paid having up face value Rs. 10 each by passing Shareholder's Resolution dated 19/12/2024, adopted on 28/01/2025 in ratio of 99 equity shares for every 1 equity shares held (i.e., in the ratio of 99:1).
- (iv) There are no calls unpaid by Directors / Officers of the Company
- (v) The Company has not converted any securities into equity shares / preference shares during above financial years.



NOTE 12: Other equity

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2025	March 31, 2024	April 01, 2023
(a) Reserve & Surplus:			
(i) Retained earnings			
Opening Balance	1,452.88	358.08	273.62
Add: Profit/(Loss) for the year	2,997.88	1,494.80	839.76
Less: Issue of Bonus Shares	1,980.00	-	-
Less: Withdrawal of Profit by Partners of Partnership Firm*	-	-	(355.32)
Closing Balance	2,470.76	1,852.88	158.07
(b) Other: comprehensive income			
Opening Balance	(6.28)	1.14	-
Add: Remeasurement gain/(loss) of defined benefit plans	0.50	(7.44)	1.16
Closing Balance	(5.78)	(6.30)	1.16
Total (a + b)	2,465.00	1,846.58	159.23

* Even though being a partnership firm, there are no opening reserve & surplus as profit for the year was distributed amongst partners as per partnership act laws. Just for the purpose of restatement for Ind AS profit for financial year 2021-22 is assumed as opening reserves and after making necessary adjustments for Ind AS purposes, actual profit withdrawal is shown in first year of adoption of Ind AS i.e. Financial year 2022-23.

NOTE 13: Long Term Borrowings

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2025	March 31, 2024	April 01, 2023
(a) Non-Current Secured (At Amortised Cost)			
Term Loans			
From Banks & Financial Institutions	-	26.71	46.30
Less: Current Maturities of Long Term debt	-	21.18	19.79
Total	-	5.53	26.71

NOTE 14: Long Term Provisions

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2025	March 31, 2024	April 01, 2023
(a) Non-current Provision for Gratuity	87.18	87.32	56.92
Less: Value of Plan asset	-	-	-
Total	87.18	87.32	56.92

NOTE 15: Short Term Borrowings

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2025	March 31, 2024	April 01, 2023
Secured - at amortised cost			
From Banks			
Working capital borrowing	1,771.25	1,151.99	299.54
Current Maturities of Long Term debt	-	21.18	19.79
From Directors	1,690	1,137.99	1,100.63
From Others	51.38	275.29	77.66
Total	1,714.30	2,666.46	1,497.62



15.1 The terms and conditions and other information in respect of Secured Loans are given below :

Sr. No.	Name of Lender/Type of Loan	Nature of Security	Rate of Interest	Rs. Monthly Installments	No of Installment
1	HDFC Bank LTD – AUTO PREMIUM LOAN*	Vehicle	6.80%	Rs. 131.00	79

* The above loan to be classified under long term borrowings reflect nil balance as the same is repaid in the financial year 2024-25 and thus does not carry any closing value as on 31/03/2025. The details provided above are for information purpose only as this loan was active during the financial year 2024-25.

15.2 Details of cash credit and working capital demand loan as follows:

- (i) The Company has availed cash credit facilities from Axis Bank Ltd i.e., sanction limits of Rs. 1990 Lakhs, outstanding balance as at 31st March 2025 : Rs. 605.7 lakhs (31st March 2024 : Rs. 805.1 lakhs and 31st March 2023 : Rs. 101.1 lakhs). These facilities are secured by pari-passu charge against the property owned by the company, director and relatives of the directors and are guaranteed by the directors. The loan is repayable on demand and carrying interest rate 8.50% p.a.
- (ii) The Company has availed working capital facilities from HDFC Bank Ltd i.e., sanction limits of Rs. 1240 Lakhs, outstanding balance as at 31st March 2025 : Rs. 1165.6 lakhs (31st March 2024 : Rs. 346.8 and 31st March 2023 : Rs. 190.4 lakhs). These facilities are secured against the properties owned by the company, director and relatives of the directors and are guaranteed by the directors. The loan is repayable on demand and carrying interest at 9.15% p.a.

NOTE 16: Trade Payables

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2025	March 31, 2024	April 01, 2023
Total outstanding dues of micro enterprises and small enterprises			
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,924.49	2,894.47	3,696.18
Total	1,924.49	2,894.47	3,696.18

NOTE 16.1 Aging of Trade Payable*

As at 31st March, 2025

(Rs. in Lakhs)

Particulars	Outstanding from due date of payment/term date of transaction				Total
	Less than 1 year	1-2 year	2-3 year	More than 3 year	
MSME					
Undisputed Dues	-	-	-	-	-
Disputed Dues	-	-	-	-	-
Other Trade payables					
Undisputed Dues	1,924.49	-	-	-	1,924.49
Disputed Dues	-	-	-	-	-
Total	1,924.49	-	-	-	1,924.49

As at 31st March, 2024

(Rs. in Lakhs)

Particulars	Outstanding from due date of payment/term date of transaction				Total
	Less than 1 year	1-2 year	2-3 year	More than 3 year	
MSME					
Undisputed Dues	-	-	-	-	-
Disputed Dues	-	-	-	-	-
Other Trade payables					
Undisputed Dues	2,894.47	-	-	-	2,894.47
Disputed Dues	-	-	-	-	-
Total	2,894.47	-	-	-	2,894.47

* Company maintains consolidated Trade Payable in its books of accounts, accordingly deriving aging of Trade Payable was not possible for us. Accordingly information relating to aging is taken from our management representation letter provided to us.

NOTE 16.2 Details of dues to micro and small as defined under MSME Act 2006

Particulars	As At		
	March 31, 2025	March 31, 2024	April 01, 2023
The Principal Amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting period (A+B+C)			
(A) Principal amount due to micro and small enterprises	-	-	-
(B) Interest due on above	-	-	-
The amount of interest paid by the buyer in terms of Section 5 of MSME Act, 2006 along with the amounts of the payment made to supplier beyond the specified day during each accounting period (C)			
The amount of interest due and payable for the period of delay in making payment but without adding the interest specified under MSME Act, 2006	-	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting period / year	-	-	-
The amount of interest remaining due and payable over in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 22 of the MSME Act, 2006	-	-	-



NOTE 16.1 Based on the information available with the Company and on the basis of information, explanation provided to us in form of Management representation letter and confirmations received from vendors, there are no Micro or Small Enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act") to whom the Company owes any dues as at the balance sheet date. Accordingly, no disclosures relating to amounts payable together with interest, as required under the MSMED Act, have been given in these financial statements."

NOTE 17: Other Financial Liabilities

(Rs. in Lakhs)

Particular	As at		
	March 31, 2025	March 31, 2024	April 31, 2023
Payable to employees	-	41.75	11.55
Other Payables			
Payable for expenses	7.92	126.88	189.35
Total	7.92	168.63	200.90

NOTE 18: Other Current Liabilities

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2025	March 31, 2024	April 31, 2023
Liability for statutory payments			
TDS Payable	87.44	131.92	54.29
Employees Provident Fund	3.50	0.29	3.39
Employees State Insurance Corporation	8.13	1.73	9.32
Professional Tax	8.11	0.11	0.10
Contract Liability	53.28	45.38	14.97
Total	144.46	181.43	93.07

NOTE 19: Short Term Provision

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2025	March 31, 2024	April 31, 2023
Provision for Gratuity	18.20	8.25	5.42
Total	18.20	8.25	5.42

NOTE 20: Current Tax Liabilities (Net of TDS & Advance Tax Receivable)

(Rs. in Lakhs)

Particular	As at		
	March 31, 2025	March 31, 2024	April 31, 2023
Income Tax Payable (net of TDS & Advance Tax Receivable)	-	15.16	-
Total	-	15.16	-



NOTE 21: Revenue From Operations

(Rs. in Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Sale of Services		
Freight Income	44,795.26	34,833.52
Total	44,795.26	34,833.52

NOTE 22: Other income

(Rs. in Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Interest from Bank FDR	4.02	2.52
Interest Income From Advances	65.06	33.01
Interest Income From Others	0.53	2.31
Profit on Sale of Property, Plant and Equipments	3.23	1.48
Cashback on Fastag Card	0.12	0.14
Cashback on Petro Card	17.12	17.02
Profit on Sale of Liquid Fund	-	11.76
Excess Provision for Expected Credit Reverse	-	0.85
Total	90.08	69.08

NOTE 23: Cost of Operations

(Rs. in Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Freight Charges & Other allied expenses	39,415.91	31,199.90
Total	39,415.91	31,199.90

NOTE 24: EMPLOYEE BENEFIT EXPENSE

(Rs. in Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Office Salary Expense	467.55	459.33
Staff Bonus Expense	38.85	30.75
Directors Remuneration	139.82	157
Staff Welfare	25.10	27.45
Current service cost of Gratuity	26.41	22.89
Contribution to ESIC	1.65	3.04
Leave Salary Expense	28.24	20.80
PF Contribution Fund	43.34	43.32
Total	790.98	764.58

NOTE 25: Finance Cost

(Rs. in Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Interest Expenses		
Bank CC/ OD Loan Interest Expense	153.56	48.73
Bank Vehicle Loan Interest Expense	1.09	2.55
Interest Expenses on Unsecured loan	21.33	1.83
Other Interest Expenses	2.48	3.22
Bank Charges	13.42	11.67
Total	191.88	68.00



NOTE 26: Depreciation and amortisation expense

(Rs. in Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Depreciation on Property, Plants and Equipment (Refer Note 1)	18.85	44.16
Total	18.85	44.16

NOTE 27: Other Expense

(Rs. in Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Audit Fees	0.40	0.30
Advertisement Expenses	-	4.80
Provision for Expected Credit loss	0.62	-
Commission Expenses	22.28	337.93
Conveyance Expenses	50.60	46.59
Donation Expenses	27.35	14.92
Electricity Expenses	16.67	14.30
General Expenses	26.86	21.97
Insurance Expenses	9.42	4.92
Membership Subscription Expenses	-	0.35
Municipal Tax Expenses	1.55	1.99
News Paper Expenses	0.05	0.05
Office Expenses	53.92	65.38
Postage & Courier Expenses	9.79	8.22
Professional Fees	19.21	79.87
Professional Tax Expenses	0.94	0.70
Rents Expenses	46.38	45.85
Repairs and Maintenance Expenses	31.01	66.73
Software Expenses	2.03	-
Stationery & Printing Expenses	12.11	10.22
Telephone Expenses	11.88	10.72
Travelling Expenses	72.27	78.97
RQC Charges	25.80	-
Stamp Duty Charges	5.04	-
Tea & Refreshment Expenses	10.67	-
Total	456.84	814.79

NOTE 28: Tax Expenses

(Rs. in Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Current Tax	1,019.41	522.15
Deferred Tax (Profit & Loss Account)	(6.41)	(5.78)
Deferred Tax (Other Comprehensive Income)	0.17	(2.50)
Total	1,013.18	513.86



Note 29: Related Party Transactions

Particulars	Relationship
a) Key Managerial persons	
Shreyan Praveen Aggarwal	Director
Meena Praveen Aggarwal	Director
Rajesh Talreja (w.e.f 25th July, 2025)	Chief Financial Officer
Puja Nelli (w.e.f 01st August, 2025)	Company Secretary
Sonakshi Aggarwal (w.e.f 12th March, 2025)	Director
b) Enterprise over which Key Management Personnel or their relatives are able to exercise significant influence & transactions have taken place during the year:	
Divyansh Trust	Entities in which Key Management Personnel (KMP)/relative of KMP exercise significant influence
Yatayat 3 PL Services (Prop. Praveen Aggarwal HUF)*	
c) Relatives of Key Managerial Personnel and with whom transactions have taken place during the year:	
Praveen Aggarwal	Director's Relative
Praveen Aggarwal HUF	Director's Relative
Shreyan Praveen Aggarwal HUF	Director's Relative
Shruti Murarka	Director's Relative
d) Subsidiary & Associate Companies	
Transwave Logistics Private Limited	Subsidiary Company

(ii) Transaction During the year with related party

1. Transactions with key management personnel/Director

Sr. No	Nature of Transactions	For the Period Ended 31-03-2025 Rs. in lakhs	For the Period Ended 31-03-2024 Rs. in lakhs
A	Transactions During the Year		
(i)	Directors' Remuneration		
	Shreyan Praveen Aggarwal	125.00	125.00
	Meena Praveen Aggarwal	32.00	32.00
	Sonakshi Aggarwal	2.82	-
(ii)	Sale of Property, Plant and Equipments		
	Shreyan Praveen Aggarwal	55.52	-
	Meena Praveen Aggarwal	9.97	-
(iii)	Receipts during the Year		
	Shreyan Praveen Aggarwal	1,968.00	528.00
	Meena Praveen Aggarwal	1,266.00	96.50
	Sonakshi Aggarwal	151.00	-
(iv)	Payments during the Year		
	Shreyan Praveen Aggarwal	1,577.20	599.08
	Meena Praveen Aggarwal	954.00	101.35
	Sonakshi Aggarwal	423.63	-
(v)	Bonus Shares Issued During the year		
	Shreyan Praveen Aggarwal (5940000 Bonus Shares at Rs. 10)	594.00	-
	Meena Praveen Aggarwal (12969000 Bonus Shares at Rs. 10)	1,296.90	-
B	Closing Balance		
(i)	Unsecured Loan		
	Shreyan Praveen Aggarwal	898.08	475.79
	Meena Praveen Aggarwal	989.23	662.19
	Sonakshi Aggarwal	2.40	-
(ii)	Share Capital		
	Shreyan Praveen Aggarwal	600.00	6.00
	Meena Praveen Aggarwal	1,310.00	14.00



2. Enterprise over which Key Management Personnel or their relatives are able to exercise significant influence & transactions have taken place during the year:

Sr. No	Nature of Transactions	For the Period Ended 31/03/2025 Rs. in lakhs	For the Period Ended 31/03/2024 Rs. in lakhs
A	Transactions During the Year		
B	Closing Balance		-

3. Relatives of Key Managerial Personnel and with whom transactions have taken place during the year:

Sr. No	Nature of Transactions	For the Period Ended 31/03/2025 Rs. in lakhs	For the Period Ended 31/03/2024 Rs. in lakhs
A	Transactions During the Year		
(i)	Interest on Loan Praveen Aggarwal	-	1.83
(ii)	Receipts during the Year Praveen Aggarwal Sonalshi Aggarwal Praveen Aggarwal HUF Praveen Aggarwal HUF Shreyan Praveen Aggarwal HUF	128.50 - 25.00 467.98 858.00	11.80 391.00 - 146.78 230.50
(iii)	Payments during the Year Praveen Aggarwal Sonalshi Aggarwal Praveen Aggarwal HUF Praveen Aggarwal HUF Shreyan Praveen Aggarwal HUF	145.22 - 59.94 443.20 607.00	16.74 120.08 - 171.14 200.17
(iv)	Salary Praveen Aggarwal Sonalshi Aggarwal**	29.30 36.68	29.30 39.30
B	Closing Balance		
(i)	Praveen Aggarwal Sonalshi Aggarwal Sonalshi Aggarwal Praveen Aggarwal HUF Praveen Aggarwal HUF Shreyan Praveen Aggarwal HUF	- - - - - -	16.32 - 275.03 34.94 (24.70) 49.00

4. Transactions with Subsidiary & Associate Companies

Sr. No	Nature of Transactions	For the Period Ended 31/03/2025 Rs. in lakhs	For the Period Ended 31/03/2024 Rs. in lakhs
A	Transaction During the Year		
(i)	Investment in Equity Shares of Transwave Logistics Private Limited	899.99	-
(ii)	Loan to Transwave Logistics Private Limited	1,046.45	-
B	Closing Balance Transwave Logistics Private Limited Loan and advances Capital Investment	1,046.45 899.99	- -

Notes:

* Includes Interest on Proprietorship credit of Praveen Aggarwal HUF (Tatayal 3% Service) which was further acquired by Transwave Logistics Private Limited as an ongoing business on 25-03-2025.

** Total salary paid to Mrs. Sonalshi Aggarwal during the financial year 2024-25 is Rs. 39.30 lakhs. Salary pertaining to period April 2024 to February 2025 is reported under Transactions with Relatives of Key Managerial Personnel. Further, salary for the month of March 2025 is reported under Director's remuneration owing to her appointment as director with effect from 12th March, 2025.



Note 30: Ratios

Sr. No.	Ratios	Numerator (Rs. in Lakhs) (FY 2024-25)	Denominator (Rs. in Lakhs) (FY 2024-25)	2024-2025	2023-2024	% of Change	Reasons for Change
1	Current Ratio	6,735.72	5,801.26	1.68	1.29	30.27%	Increase in Current asset is attributable mainly to increase in Trade Receivables. Further, the current liabilities has not increased in due to increase early and advance payments for the trade payables.
2	Debt Equity Ratio	3,714.20	4,600.00	0.7%	1.44	-47.56%	The debt equity ratio has decreased considerably due to increase in reserves and surplus on account of profit for the year.
3	Debt Service Coverage ratio	4,221.61	141.88	32.00	23.81	-7.53%	NA
4	Return on Equity Ratio	2,947.88	3,263.80	89.37%	133.12%	-33.06%	FY 2022-23 is the first year of entity operation since Company and thus reserves and surplus reflect figures of only 1 year. Similarly FY 2023-24 reflecting average equity of only 2 years and FY 2024-25 spanning average of 3 years. Due to rapid growth of the company and increasing profitability, the ratio is stabilizing gradually. Ratio of FY 2023-24 being second year of operations as a corporate is reflecting etc arbitrary number.
5	Return on Investment	4,242.78	9,425.19	44.59%	29.42%	-51.58%	Profit increased in proportionate to investment deployed vis-à-vis previous year due to procuring better terms from the vendors, cost optimization and with increase in revenue faced overheads not increasing proportionately.
6	Inventory Turnover Ratio	NA	NA	NA	NA	NA	NA
7	Trade Receivables Turnover ratio	44,793.26	7,321.49	3.94	6.19	-3.65%	NA
8	Trade payables turnover ratio	39,415.31	2,409.48	16.34	9.47	72.78%	Trade Payable turnover ratio increased considerably due to infusion mainly from internal cash accruals, which leads to procuring better terms from the vendors and accordingly increasing profit margin.
9	Net capital turnover ratio	44,793.26	2,346.92	15.27	34.33	-54.40%	Additional working capital was infused mainly from internal cash accruals, which leads to procuring better terms from the vendors and accordingly increasing profit margin.
10	Net profit ratio	2,997.00	44,793.26	6.69%	4.23%	55.95%	Net profit ratio increased due to procuring better terms from the vendors, cost optimization and with increase in revenue faced overheads not increasing proportionately.
11	Return on Capital employed	4,302.76	4,543.34	43.00%	44.33%	0.50%	NA



31 First Time Adoption of Ind AS

These are the Company's first financial statements prepared in accordance with Ind AS. The Accounting policies set out in notes forming part of financial statements have been applied in preparing the financial statements for the year ended 31 March 2025, the comparative information presented in these financial statements for the year ended 31 March 2024 and in the preparation of an opening Ind AS Balance sheet at 01 April 2023. An explanation of how the transition from previous GAAP to Ind AS has affected the company's financial position, financial performance and cash flows is set out in the following tables and notes.

Set out below are the Ind AS 101 optional exemptions availed as applicable and mandatory exceptions applied in the transition from previous GAAP to Ind AS: -

(i) Classification and measurement of financial assets

The Company has classified the financial assets on the basis of the facts and circumstances that exist at the date of transition to Ind AS

(ii) Deemed cost of property, plant and equipment and intangible assets

The Company has elected to continue with the carrying value of PPE as per the books of the partnership firm as on the transition date and use the same as deemed cost under Ind AS.

(iii) Fair value measurement of financial assets and financial liabilities at initial recognition

The Company has applied the requirements in paragraph B5.1.2A (b) of Ind AS 109 prospectively to transactions entered into on or after the date of transition to Ind AS. This exemption has been availed by the Company.

(iv) Business Combinations

Ind AS 101 provides the option to apply Ind AS 103 prospectively from the transition date or from a specific date prior to the transition date. This provides relief from full retrospective application that would require restatement of all business combinations prior to the transition date. The Company elected to apply Ind AS 103 prospectively to business combinations occurring after its transition date. Business combinations occurring prior to the transition date have not been restated.

(v) Derecognition of financial assets and liabilities

The Company has not applied the derecognition requirements of Ind AS 109 retrospectively to financial assets and liabilities derecognized under Previous GAAP prior to the transition date.

(vi) Estimates

The Company estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with the estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is an objective evidence that those estimates were in error. Ind AS estimates as at April 01, 2022, are consistent with the estimates as at the same date made in conformity with previous GAAP.



15.1 Reconciliation of Equity as previously reported under GAAP to Ind AS

Particulars	Notes	Opening Balance as at 1st April 2013			Balance as at 31st March 2014		
		As per GAAP	Transition Effect	As per Ind AS	As per GAAP	Transition Effect	As per Ind AS
ASSETS							
Non-current assets							
(a) Property, plant and equipment	(a)	204.24	-41.85	162.39	187.25	-18.07	169.18
(b) Capital work-in-progress							
(c) Investment property							
(d) Right of Use Assets							
(e) Financial assets							
(i) Investment							
(ii) Loans							
(f) Trade Receivables							
(i) Other financial assets							
(g) Deferred tax assets	(g)	1.31	-67.18	-65.87	7.68	-45.71	-38.03
(h) Other non-current assets							
Total Non-Current Assets		205.55	-109.03	96.52	194.93	-21.64	173.29
Current assets							
(a) Financial assets							
(i) Investment	(a)	1945.35	1.25	1,946.60	0	0	1,946.60
(ii) Trade receivables	(a)	4360.87	-37.46	4,323.41	4718.58	-38.17	4,680.41
(iii) Cash & cash equivalents	(a)	34.21	-7.48	26.73	38.18	11.45	49.63
(iv) Other balances with banks	(a)	0	26.35	26.35	0	45.67	45.67
(v) Loans and advances	(a)	52.47	-26.31	26.16	202.08	-175.92	26.16
(vi) Other financial assets	(a)	0	31.31	31.31	0	32.17	32.17
(b) Current tax assets (net)	(b)	63.80	31.86	95.66	78.94	14.02	92.96
(c) Other current assets							
Total Current Assets		2067.83	11.67	2079.50	2298.71	18.73	2317.44
Total Assets		4123.38	-97.36	4026.02	4493.64	-3.85	4489.75
EQUITY AND LIABILITIES							
EQUITY							
(a) Equity Share Capital		26.08	0.00	26.08	26.08	0.00	26.08
(b) Other Equity	(b)	474.61	-113.27	361.34	1915.11	-146.61	1768.50
Total Equity		500.69	-113.27	387.42	2141.19	-146.61	1994.58
LIABILITIES							
Non-current liabilities							
Financial liabilities							
Borrowings	(c)	1294.35	1,178.28	2472.63	2148.82	-1,312.35	836.48
Lease liabilities							
Other financial liabilities							
Provision			56.51	56.51	0	87.47	87.47
Deferred Tax liabilities (net)							
Other non-current liabilities							
Total Non-current liabilities		1294.35	1234.79	2527.41	2148.82	-1224.88	1302.53
Current liabilities							
Financial liabilities							
(a) Financial liabilities	(d)	113.27	1,178.28	1,291.55	1175.39	5,511.28	7,000.40
Borrowings							
Lease liabilities							
Trade payables							
(a) Bank & Finance & credit facilities							
(b) Bank & Finance & credit facilities	(e)	36.75	29.95	66.70	1995.67	0.00	2,062.37
Other financial liabilities	(f)	0	303.04	303.04	0	221.64	221.64
Other financial liabilities	(g)	58.18	58.68	116.86	322.42	25.81	141.65
Other Current liabilities	(h)	270.4187	-254.68	15.73	232.69	-216.97	15.73
Provision	(i)						
Current Tax liabilities (Net of TDS & Advance Tax Refundable)							
Total Current liabilities		412.38	1,172.28	1,584.66	4,054.72	5,688.70	11,323.36
Total liabilities		1706.73	1327.06	4112.07	6203.54	5541.89	13,327.94
Total Equity & Liabilities		4123.38	-97.36	4026.02	4493.64	-3.85	4489.75

a) Property, Plant and Equipment

The group has opted for deemed cost exemption for property, plant and equipment under Ind AS and therefore, the carrying amount under previous GAAP is deemed to be the cost at the date of transition. The carrying amounts as at April 01, 2012 would continue to remain at the amount as they would have remained under the previous GAAP. Adjustment of this difference in value is done under reserve and surplus account.

g) Deferred Tax Assets

Deferred tax assets was previously considered under GAAP for timing differences in Depreciation between The Companies Act 2013 and The Income Tax Act, 1961. Whereas after adoption of Ind AS and applying provision it has been considered for all the timing differences including timing difference in depreciation.

Q) Investments

Under the Previous GAAP Investments are measured at Cost whereas after adopting Ind AS the same are measured at fair value through profit or loss (FVTPL) in accordance with Ind AS 39 - Financial Instruments.

d) Trade Receivables

The Difference in Trade Receivables is due to Provision of Expected Credit loss as per Ind AS.

e) Cash and Bank Balances

Under the Previous GAAP Payable Card balances were classified under bank balances whereas under Ind AS it is classified as other Current assets.

f) Other Bank balances, short term advances and other financial assets

Under the Previous GAAP Balances and Bank deposits held as margin money or security against the borrowings, guarantees, other commitments was shown as short term advances whereas under Ind AS the same is regrouped as other Bank balances.

Under the Previous GAAP Bank and Finance money deposits was shown as other current assets whereas under Ind AS the same is regrouped as other Financial assets.

h) Other Equity

On account of first time adoption of Ind AS company has changed method of recognizing gratuity as per actuarial reports. Thus, difference arising due to this change of method is adjusted against other equity.

i) Borrowings

Under the Previous GAAP the company has shown unsecured loans as secured borrowings as per Ind AS and its current liabilities under short term borrowings whereas after adoption of Ind AS except the Long Term Maturity of loans, all other borrowings are shown as short term.

g) Trade Payables

Under the Previous GAAP Trade payables as on 01 April 2012 was shown by netting off against the prepaid Card balances which are now separately shown under the other current assets as per Ind AS.

h) Other financial liabilities, current liabilities and short term provisions

Under the Previous GAAP the company has shown the amount payable to suppliers and creditors for supplies as short term liabilities whereas under Ind AS it is shown as other Financial liabilities.

Under the Previous GAAP Other Current liabilities included all Taxes and statutory dues payable as on balance sheet date whereas under Ind AS Provision for Tax Payable is shown separately and the other statutory dues payable including common liability as on balance sheet date is shown under the head of other current liabilities.



32.2 Reconciliation of Movement of Profit & Loss as previously reported under IGAAP and Ind AS

Particulars	Notes	For the Period Ended March 2023	
		As per IGAAP	As per Ind AS
Revenue			
Revenue from operations	(a)	3,944.57	3,944.57
Other income	(b)	81.11	81.11
Total Income (A)		4,025.68	4,025.68
Expenses			
Cost of Materials	(c)	3,194.80	3,194.80
Employee benefit expenses	(d)	214.25	214.25
Finance cost	(e)	8.99	8.99
Depreciation and amortisation expense	(f)	14.68	14.68
Other expenses	(g)	3,222.96	3,222.96
Total Expenses (B)		6,755.68	6,755.68
Profit / (Loss) before extraordinary items and Tax (C = A - B)		(2,729.99)	(2,729.99)
Tax expense			
Current tax		521.37	521.37
Deferred tax		5.75	5.75
Total Tax Expense (D)		527.12	527.12
Profit for the period (Year) (E = C + D)		(2,202.87)	(2,202.87)
Items that will not be subsequently recognised in profit or loss:			
Change in fair value of investment carried at fair value through other comprehensive income		0	0
Reversal of impairment loss of defined benefit plan		0	0
Income tax relating to items that will not be recognised in profit and loss		0	0
Other comprehensive income for the period/year		0	0
Total (Other comprehensive income)/loss for the period/year (F)		0	0
Profit / (Loss) for the period (Year) (G = E + F)		(2,202.87)	(2,202.87)
Total Comprehensive Income, net of income tax (G = E + F)		1318.80	1318.80
Net Profit for the year from total operations (H)		1318.80	1318.80

a) Revenue from Operations

A contract liability is the obligation to deliver services to a customer for which the Group has received consideration or part thereof for an amount of consideration is due from the customer. If a customer ships consideration before the Group delivers services to the customer, a contract liability is recognised when the payment is due (whether or not) as payments on account, presented in

b) Other Income

As per Ind AS, the company measures investments at market value or NAV which ever is higher as at balance sheet of the company and thus accordingly recognises the unrealised gain through profit & loss account. Then company will recognise the differential realised gain or loss in the year of sale whereas under Previous IGAAP company recognised gain or loss only when actually realised in the year of sale.

c) Cost of Operation & Other Expenses

The Company has incurred freight and other related expenses which was shown under the head of other expenses under Previous IGAAP whereas it is shown under the head (cost) of operations in Ind AS.

d) Employee benefit expenses & Other Expenses through other comprehensive income

Under the Previous IGAAP the company recognised Gains or losses on payment basis whereas under Ind AS it is recognised after obtaining appropriate reports from actuarial. And the company has recognised the gain or loss on remeasurement of defined benefit obligation or plan through P&L but will be not transferred to profit & loss account.

e) Finance Cost

The Company has measured the Finance cost as per Ind AS 39 where as under Previous IGAAP it was accounted for at actual costs.

f) Depreciation

The company has charged the Depreciation as per Ind AS 16 whereas under Previous IGAAP it was charged as per The Companies Act, 2013.



Additional Notes Forming Part of Standalone Financial Statement

1. Earning per Share

Particulars	For the year ended 31-03-2025	For the year ended 31-03-2024
Number of Equity Shares at the beginning of the year	2,00,000	2,00,000
Number of Equity Shares at the end of the year	2,00,000	2,00,000
Weighted average number of equity shares outstanding during the year	2,00,00,000	2,00,00,000
Face value of each Equity Share	Rs.10	Rs.10
Profit after Tax available for Equity Shareholders (Rs. in Lakhs)	2,997.88	1,494.80
Basic earning per share	14.99	7.47
Diluted earnings per Share	14.99	7.47

Weighted Average Number of Equity Shares Used As	For the year ended 31-03-2025	For the year ended 31-03-2024
No. of Equity shares at the beginning of the year	2,00,000	2,00,000
Add: Bonus Share Issued	1,98,00,000	1,98,00,000
Add: Share Issued During the year	0	0
Weighted average number of Equity shares for Basic	2,00,00,000	2,00,00,000
Weighted average number of equity shares for Diluted	2,00,00,000	2,00,00,000
Face Value per Equity Share (Rs.)	10	10

2. Measurement of Financial Asset and Financial Liabilities

(Rs. in Lakhs)

Particulars	F.Y 2024-25 Amortised Cost	F.Y 2023-24 Amortised Cost
Financial Asset		
Investment		
Equity Instruments *	899.99	0.00
Trade Receivables	8,539.62	6,708.37
Loans and Advances	1,108.96	974.52
Cash and Cash Equivalents	20.42	32.32
Other Bank Balances	49.58	45.87
Other Financial Asset	36.19	32.17
Total Financial Asset	10,454.67	7,788.25
Financial Liabilities		
Borrowings	3,714.30	2,691.98
Lease Liabilities	0.00	0.00
Trade Payable	1,924.45	2,894.47
Current- Other Financial Liabilities	7.92	331.64
Total Financial Liabilities	5,646.70	5,918.10

* Investment in equity instrument of Subsidiary is measured at cost

3. Segment Reporting

The company operates mainly in providing all services related to transportation and logistics sector and all others activities are incidental thereto, which have similar risk and Accordingly, no separate reportable segments are required under Ind AS-108 "Operating Segment".

4. Corporate Social Responsibility

CSR Expenditure

(Rs. in Lakhs)

Particulars	For the year ended 31-03-2025	For the year ended 31-03-2024
(i) Gross amount required to be spent by the Company during the year as per provisions of section 135 of the Companies Act, 2013 i.e. 2% of average net profits for last three financial years, calculated as per section 198 of the Companies Act, 2013.	26.72	12.71
(ii) Gross amount spent by the Company during the year / Period		
i. Construction/Acquisition of assets	-	-
ii. On purpose other than (i) above	27.30	12.71
Total	27.30	12.71
(iii) Shortfall/(Excess) for the year (i-ii)	(0.58)	(0.00)
(iv) Total of previous years shortfall		
(v) Previous years shortfall spent during the year		
(vi) Reason for shortfall	N.A.	N.A.
(vii) Nature of CSR Activities	Promoting education, eradicating hunger, Protection of art and culture, Promoting education	Promoting education, eradicating hunger, Protection of art and culture, Promoting education
(viii) CSR Activities with Related Parties	-	-



(vi) CSR Activities with Related Parties	-	-
(vii) Movement of CSR Provision:		
Opening Provision	-	-
Created during the year / Period		
Utilised during the year / Period		
Closing Provision	-	-

5	Auditory remuneration	(Rs. in Lakhs)	
		For the year ended 31-03-2025	For the year ended 31-03-2024
	Particulars		
	Audit Fee	0.40	0.30

6	Contingent Liabilities	(Rs. in Lakhs)	
		As at	
	Particulars	31/03/2025	31/03/2024
	Counter guarantee of Bank Guarantee given by banks against contracts awarded	133.00	142.00
	Disputed Demand of under income Tax Act, 1961*	5.00	-
	Disputed Demand of under indirect tax	-	-
	Total	138.00	142.00

*The demand under Income Tax Act, 1961 is as per demand outstanding mentioned on the Income tax portal exclusive of interest and Penalty, if any.

1. Bank Guarantee

The financial bank guarantee has been issued to various entities.

2. Disputed demand under Income Tax Act and indirect tax

The Group pending litigations comprise of claims against the proceedings pending with direct tax, indirect tax. The Management has reviewed all its pending litigations and proceedings and has adequately provided for where provisions are required or disclosed as contingent liabilities where applicable. In its financial statements, The Management does not expect the outcome of these proceedings to have a materially adverse effect on its financial statements.

7	Deferred Tax (Assets) / Liabilities	(Rs. in Lakhs)	
		As at	
	Particulars	31/03/2025	31/03/2024
	Opening Balance	-	-
	Opening Balance of Deferred Tax Liability	-	-
	Opening Balance of Deferred Tax Asset	56.78	48.49
	Expenses/ (Income) for the current year		
	(DTA) / DTL on timing difference in Depreciation as per Companies Act and Income Tax Act	(1.72)	1.82
	(DTA) / DTL on account of Contract Liability	1.99	2.62
	(DTA) / DTL on account of profits provision	5.88	5.76
	(DTA) / DTL on account of Prepaid Expenses	1.08	(1.03)
	(DTA) / DTL on account of Actuarial Gain/Loss	(0.17)	2.50
	(DTA) / DTL on account of Expected Credit Loss	(0.58)	(0.31)
	DTA / (DTL) on account of Unrealised Gain or Loss on Investments	-	(3.09)
	Closing Balance of Deferred Tax Liability		
	Closing Balance of Deferred Tax (Asset)	63.01	56.78
	Net Current year Expense/ (Income)	6.23	8.28



Net Deferred Tax Assets

(Rs. in Lakhs)

Particulars	Balance as at April, 2024	Recognised to Statement of Profit and Loss	Recognised to / reclassified from OCI	Balance as at 31 March, 2025
Deferred Tax Liabilities				
Timing Difference on account of Prepaid Expenses	2.94	(1.06)	-	0.88
Temporary Difference on account of Remeasurement Gain/Loss on Defined Benefit Obligations	(2.11)	-	(0.17)	(1.84)
Total	(0.17)	(1.06)	(0.17)	(1.06)
Deferred Tax Asset				
Timing Difference in Depreciation as per Companies Act and Income Tax Act	34.18	(1.72)	-	32.46
Timing Difference on account of Gratuity Provision	23.94	2.99	-	21.95
Timing Difference on account of Contract Liability	11.42	0.86	-	12.28
Temporary Difference on account of Expected Credit loss	0.11	(0.58)	-	(0.47)
Temporary Difference on account of Unrealised gain	-	-	-	-
Total	69.65	1.55	-	71.20
Net Deferred Tax Assets	69.48	0.49	0.17	70.67

(Rs. in Lakhs)

Particulars	Balance as at April, 2023	Recognised to Statement of Profit and Loss	Recognised to / reclassified from OCI	Balance as at 31 March, 2024
Deferred Tax Liabilities				
Timing Difference on account of Prepaid Expenses	0.91	1.03	-	1.94
Temporary Difference on account of Remeasurement Gain/Loss on Defined Benefit Obligations	0.39	-	(2.58)	(2.22)
Total	1.30	1.03	(2.58)	(1.27)
Deferred Tax Asset				
Timing Difference in Depreciation as per Companies Act and Income Tax Act	12.30	1.83	-	14.13
Timing Difference on account of Gratuity Provision	18.18	1.76	-	19.94
Timing Difference on account of Contract Liability	8.80	2.62	-	11.42
Temporary Difference on account of Expected Credit loss	0.43	(0.31)	-	0.12
Temporary Difference on account of Unrealised gain	3.09	(1.03)	-	2.06
Total	42.80	5.97	-	48.77
Net Deferred Tax Assets	41.50	4.94	2.50	48.94

- 8 Balances of Other Current Liabilities, Trade Receivables and Trade Payables are subject to confirmation, reconciliation and adjustments if any.
- 9 Previous period figures have been regrouped, re-classified and re-arranged wherever considered necessary to conform to the current year's classification.
- 10 In the opinion of the Management, current assets have value on realization in the ordinary course of business at least equal to the amount at which they are stated except where indicated otherwise.
- 11 **Employee Benefit expenses** (Rs. in Lakhs)

Particulars	For the year ended	
	31/03/25	31/03/24
Salary, Wages and Bonus (including directors' remuneration and 10% Conveyance)	729.46	714.24
Gratuity Fund Provision	26.41	22.88
Staff Welfare Expenses	35.18	27.45
Total	791.05	764.57

Defined Benefit Plan

G. Gratuity Plan

The Gratuity scheme is a defined benefit plan that provides for a lump sum payment on exit either by way of retirement, death, disability or voluntary withdrawal. The benefits are defined on the basis of last drawn salary and the period of service and paid as lump sum at exit. Gratuity payable is not restricted to the maximum limit prescribed under the Payment of Gratuity Act, 1972. The liability in respect thereof is determined by actuarial valuation at the year end based on the Projected Unit Credit Method and is recognised as a charge on accrual basis.



3. The following table sets forth the particulars in respect of the defined benefit plans of the Company for the year ended 31 March, 2025 and 31 March, 2024

Particulars	(Rs. in Lakhs)		
	Gratuity fund (Unfunded)		
	Present Value of defined benefit obligation	Fair Value of Plan Asset	Net
As on 1st April 2023	95.57	-	95.57
Current service cost	19.96	-	19.96
Interest expense / (income)	6.45	-	6.45
Total Amount recognised in profit and loss	26.41		26.41
Re measurement (gain)/loss:			
(Gain)/loss from change in financial assumptions	4.77	-	4.77
(Gain)/loss arising from experience adjustments	-5.46	-	-5.46
Total Amount recognised in Other comprehensive income	-0.69		-0.69
Employer's contributions	-	-	0.00
Acquisitions (credit)/ cost	-	-	0.00
Benefit payments	3.93	-	3.93
As at 31st March, 2025	117.38	-	117.38

(Rs. in Lakhs)			
As on 1st April 2023	82.74	-	82.74
Current service cost	18.44	-	18.44
Interest expense / (income)	4.45	-	4.45
Total Amount recognised in profit and loss	22.89		22.89
Re measurement (gain)/loss:			
(Gain)/loss from change in financial assumptions	3.36	-	3.36
(Gain)/loss arising from experience adjustments	6.58	-	6.58
Total Amount recognised in Other comprehensive income	9.94		9.94
Employer's contributions	-	-	-
Acquisitions (credit)/ cost	-	-	-
Benefit payments	-	-	-
As at 31st March, 2024	95.57	-	95.57

Particulars	2024-25	2023-24
Actual Return on Plan Asset		

(Rs. in Lakhs)		
The net liability disclosed above relating to funded are as follows:	2024-25	2023-24
Present value of funded obligations	117.38	95.57
Fair value of plan asset	-	-
Deficit of funded plan	-	-

Actuarial Assumptions	2024-25	2023-24
Discount rate	6.75%	7.10%
Salary escalation rate	7.00%	7.00%
Mortality Table (in service)	Indian Assured Lives Mortality (2012-14) U.K.	Indian Assured Lives Mortality (2012-14) U.K.

Change in Assumption	Increase / (Decrease) in DBO	
	Discount Rate - Gratuity	Salary escalation Rate
For the Year ended 31-03-2023	6.75%	7.00%
Change Compare to Previous Year	-4.93%	0.00%
For the Year ended 31-03-2024	7.10%	7.00%
Change Compare to Previous Year	-4.85%	0.00%

(Rs. in Lakhs)		
Sensitivity analysis	F.Y 2024-25	F.Y 2023-24
Defined benefit obligation		
Discount rate		
Increase by 1%	104.51	85.97
Decrease by 1%	132.87	108.25
Salary Escalation Rate		
Increase by 1%	132.67	108.14
Decrease by 1%	104.48	84.97
Withdrawal Rate		
Increase by 1%	117.06	95.67
Decrease by 1%	117.71	95.46



(Rs. in Lakhs)

Breakdown of Present Value of Benefit Obligation	2024-25	2023-24
Current - Amount due within one year	10.20	8.25
Non-Current - Amount due after one year	582.16	87.52

12 First Time adoption of Ind AS

These financial statements, for the year ended March 31, 2025, are the first financial statements, the company has prepared in accordance with Ind AS. For periods up to and including the year ended March 31, 2024, the company prepared its financial statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 ("Indian GAAP" or "Previous GAAP"). Accordingly, the company has prepared financial statements which comply with Ind AS applicable for the year ended on March 31, 2025, together with the comparative period data as at and for the year ended March 31, 2024, as described in the summary of material accounting policies.

In preparing these financial statements, the company's has considered Ind AS transition (w.e April 01, 2022) to comply the restated account preparation under ICB (ICIR) Regulations, 2018 and accordingly previous years' figures are regrouped & rearranged wherever necessary.

13 Financial Risk Management Objectives

The Group's Risk Management framework encompasses practices relating to the identification, analysis, evaluation, treatment mitigation and monitoring of the strategic, external and operational control risks to achieving the Company's business objectives. It seeks to minimise the adverse impact of these risks, thus enabling the entity as a group to leverage market opportunities effectively and enhance its long term competitive advantage. The focus of risk management is to assess risks and deploy mitigation measures.

The group is exposed to market risk, credit risk and liquidity risk. The group's senior management oversees the management of these risks. This process of risk management is critical to the group's continuing profitability and each individual within the group is accountable for the risk exposures relating to his or her responsibilities.

The group's Board of Directors is ultimately responsible for the overall risk management approach and for approving the risk strategies and principles. No significant changes were made in the risk management objectives and policies during the years ended March 31, 2025 and March 31, 2024, March 31, 2023. The management of the group reviews and agrees policies for managing each of these risks which are summarised below:

(A) Credit risk

Credit risk is the risk of financial loss to the group if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from the group's receivables from customers and from its financial activities including deposits with banks and other financial institutions.

(i) Trade Receivables

Customer credit risk is managed in accordance with group's established policy, procedures and control relating to customer credit risk management. Trade receivables are non-interest bearing. Outstanding customer receivables are regularly monitored. The aging analysis of trade receivables as of the reporting date is as mentioned in Note 5.2.

In order to contain the business risk especially with respect to long duration service supply contracts, creditworthiness of the customer is ensured through scrutiny of its financials, status of financial closure of the project, if required, market reports and reference checks. The group remains vigilant and regularly assesses the financial position of customers during execution of contracts with a view to restrict risks of delays and default.

The group calculates Expected credit loss based on historical data of losses, current conditions and forecasts and future economic conditions.

Further, the group's maximum exposure to credit risk at the reporting date is the carrying amount of each financial asset. The Company receives credit risk very closely. The Management Impact analysis shows credit risk and impact assessment as low.

(ii) Other Financial Assets

The credit risk for deposits with banks and cash and cash equivalents is considered negligible, since the counterparties are reputable banks with high quality external credit ratings. Also, no impairment loss has been recorded in respect of fixed deposits that are with recognized commercial banks and are not past due. Hence, the carrying amounts disclosed are the group's maximum possible credit risk exposure and the risk on these balances is limited as these are generally held with banks and financial institutions with good credit ratings.

The following are the contractual maturities of financial assets, based on contractual cash flows:

Particulars	Up to 1 Year	1 Year - 5 Years	More Than 5 Years	Total
As at 31st March, 2025				
- Investments	-	-	856.93	856.93
- Trade Receivables	8,133.62	-	-	8,133.62
- Bank Balances other than Cash and Cash equivalents	49.58	-	-	49.58
- Loans	1,108.80	-	-	1,108.80
- Other Financial assets	36.19	-	-	36.19
As at 31st March, 2024				
- Investments	-	-	-	-
- Trade Receivables	6,705.37	-	-	6,705.37
- Bank Balances other than Cash and Cash equivalents	45.87	-	-	45.87
- Loans	974.52	-	-	974.52
- Other Financial assets	33.17	-	-	33.17



(D) Liquidity Risk

Liquidity risk is the risk that the group will face in meeting its obligation associated with the financial liabilities. Group's approach in managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

The Group's objective is to maintain optimum levels of liquidity to meet its cash and collateral requirements. The Company relies on a mix of borrowings, capital and various operating cash flow to meet its needs for funds. The current Committed lines of credit are sufficient to meet its short to medium term expansion needs. The Company monitors rolling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet operational needs.

The table below provides undiscounted cash flows towards financial liabilities into relevant maturity based on the remaining period at the balance sheet date to the contractual maturity date.

Particulars	Up to 1 Year	1 Year - 5 Years	More Than 5 Years	Total
As at 31st March, 2025				
- Borrowings	3,714.30	-	-	3,714.30
- Trade payables	1,924.49	-	-	1,924.49
- Other Financial liabilities	7.92	-	-	7.92
As at 31st March, 2024				
- Borrowings	2,686.40	5.52	-	2,691.92
- Trade payables	2,894.47	-	-	2,894.47
- Other Financial liabilities	331.64	-	-	331.64

(C) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: foreign currency risk, interest risk and equity risk.

a) Foreign currency risk

The Indian Rupee is the Company's most significant currency. As a consequence, the Company's results are presented in Indian Rupee. So, the Company is not exposed to such risk.

b) Interest rate Risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's main interest rate risk arises from long-term borrowings with floating interest rates. The Group optimises the interest rate risk by regularly monitoring the interest rate in the best interest of the Group. The Group has following term borrowings:

Particulars	31/03/2025	31/03/2024	31/03/2023
From Kotak Mahindra Bank for Working Capital	8.50%	8.75%	8.75%
From HDFC Bank for Working Capital	9.11%	-	-
From HDFC Bank - Autopremium loan for Motor Car	6.80%	6.80%	6.80%

(E) Equity Risk

The Company does not have investment which are exposed to such market risk.



14. Additional regulatory information required by Schedule III

a. Details of Benami Property held

The Company does not hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder on basis of information and explanations provided to us by the management.

No proceeding has been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

b. Willful Defaulter

Company is not declared willful defaulter by any bank or financial institution or other lender.

c. Relationship with Struck off Companies

The Company has not carried out any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 550 of the Companies Act, 1956.

d. Registration of Charge

The Company does not have any charges or satisfaction, which is yet to be registered with ROC beyond the statutory period.

e. Compliance with number of layers of companies

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

f. Disclosure where company has given loan or invested to other person or entity

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the intermediary shall:

(a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

(b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

g. Disclosure where company has received fund from other person or entity to lend or invest in other person or entity

A company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

(a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

h. Undisclosed Income

The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (Such as search or survey or any other relevant provisions of the Income Tax Act, 1951).

i. Details of Crypto Currency

The Company has not traded or invested in crypto currency or virtual currency during the financial year.

j. Other Statutory Disclosures as per the Companies Act, 2013

The Company has not carried out any valuation of Property, Plant and Equipment in any of the period reported in the Financial Statement hence reporting is not applicable.

As per our report of even date:
For, Yash Mehrotra & Associates
Chartered Accountants
Firm Regn. No. 135138W


Yash Mehrotra (FCA)
(Partner)
M.No. 150029
UDIN: 25150029BMZ7Q0432

Place: Ahmedabad
Date: 27/08/2025

For and on behalf of the Board of Directors
Yatayat Corporation India Limited

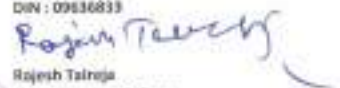
YATAYAT CORPORATION INDIA LIMITED

YATAYAT CORPORATION INDIA LIMITED


Shreyas Aggarwal
Managing Director
DIN: 09638612


Puja Mehta
Company Secretary
M.No. A24387


Meena Aggarwal
Director
DIN: 09638833


Rajesh Talreja
Chief Financial Officer



YATAYAT CORPORATION INDIA LIMITED

(CIN: U60231GJ2022PLC132829)

Notes forming part of the Standalone Financial Statements

1. COMPANY INFORMATION

Yatayat Corporation India Limited (Formerly Known as Yatayat Corporation India Private Limited) is Public Limited Company domiciled in India having its registered office at 7/A, Bharat Society, Ved Mandir Road, Kankaria, Ahmedabad - 380022, Gujarat. The company was incorporated on 14th June 2022 under the provision of Companies Act 2013 applicable in India. Company is incorporated by conversion of partnership firm M/s. Yatayat Corporation of India. The Company is providing Goods Transport Agency (GTA) services by way of road transport and logistics along with carrying and forwarding activities.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

The Standalone financial statements have been prepared on a going concern basis, and the accounting policies set out below and in the notes to the financial statements have been applied consistently to all periods presented in these financial statements.

These financial statements have been prepared on a historical cost basis, unless otherwise stated. The accrual basis of accounting has been used.

2.2 Use of Estimates

The preparation of financial statements in conformity with the Indian Accounting Standard requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. For developing the accounting estimates management uses appropriate measurement techniques. The group changes the accounting estimates if the circumstances on which the estimates are based, are changed. Any changes in accounting estimates are accounted prospectively in statement of Profit or Loss, except the changes in accounting estimates gives raise to changes in assets and liabilities or relates to item of equity recognised by adjusting carrying amount of such Asset, liabilities or item of equity respectively.

Critical Accounting Estimates, Assumptions, Judgements

Use of Estimates and Judgements

Preparation of Standalone Financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect application of accounting policies and reported amount of assets, liabilities, income, expenses and



disclosures of contingent liabilities at date of these financial statements and reported amount of revenues and expenses for the years presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods affected.

Significant Management Judgements

In process of applying Group's accounting policies, management has made following estimates, assumptions and judgements, which have significant effect on amounts recognised in financial statement:

(a) **Contingencies**

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(b) **Allowance for uncollected accounts receivable and advances.**

Trade receivables do not carry any interest and are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables are written off when management deems them not to be collectible. Impairment is made on expected credit losses, which are present value of cash shortfall over expected life of financial assets

Estimation Uncertainty

Information about estimates and assumptions that have most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below.

(a) **Revenue Recognition**

Where revenue contracts include deferred payment terms, management of Group determines fair value of consideration receivable using expected collection period and interest rate applicable to similar instruments with a similar credit rating prevailing at date of transaction.

(b) **Recoverability of Advances/ Receivables**

Group from time-to-time review recoverability of advances and receivables. Review is done at least once in a financial year and such assessment requires significant management judgement based on financial position of counterparties, market information and other relevant factors.

(c) **Provisions and Contingencies**

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(d) **Defined Benefit Obligation (DBO)**

Management's estimate of DBO is based on a number of critical underlying assumptions such as standard rates of inflation, medical cost trends, mortality, discount rate and anticipation of future salary increases. Variation in these



estimate of cost of dismantling and removing the item and restoring the site on which the asset is located.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the group and the cost of the asset can be measured reliably. The carrying amount of the replaced component is derecognised when replaced. All other repairs and maintenance are charged to the statement of profit and loss during the reporting period in which they are incurred.

Further, advances paid towards the acquisition of property, plant & equipment outstanding at each balance sheet date are classified as capital advances under other non-current assets.

The cost of property, plant and equipment not ready to use are disclosed under capital work -in- progress.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset at the time of disposal and are recognized in the statement of profit and loss when the asset is derecognized

2.5 Depreciation

Depreciation on the property plant and equipments is provided under the Written Down Value Method as per the rates prescribed in Schedule II to the Companies Act, 2013 so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life. The Life of the assets has been assessed based on technical advice, considering the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.

The Group has based on a technical review and re-assessment by the management, decided to adopt the existing useful life for certain asset blocks which is different as against the useful life recommended in Schedule II to the Companies Act, 2013, since the Group believes that the estimates followed are reasonable and appropriate, considered current usage of such assets

The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any. Depreciation is charged on pro-rata basis from the date of capitalization. Individual assets costing Rs. 5000 or less are fully depreciated in the year of acquisition.

An item of property, plant and equipment or its components recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying



amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

Type of Assets	Period
Office Building	30 Years
Computer and data processing Units: End user devices, such as, desktops, laptops etc	3 Years
Office Equipment	5 Years
General Furniture & Fittings	10 Years
Motorcycle, scooters and other mopeds	10 Years
Motor buses, motor lorries, and motor cars other than those used in business of running them on hire and Heavy Vehicles	8 Years
Motor buses, motor lorries, and motor cars for those used in business of running them on hire and Heavy Vehicles	6 Years

2.6 Impairment of Property, Plant and equipment

The group, at each balance sheet date, assesses whether there is any indication of impairment of any asset &/ or cash generating unit. If such indication exists, assets are impaired by comparing carrying amount of each asset &/ or cash generating unit to the recoverable amount being higher of the net selling price or value in use.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The impairment assessment for all assets are made at each reporting date to determine whether there is any indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or Cash Generating Unit's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Profit and Loss.



2.7 Income Taxes

Income tax expense represents sum of tax currently payable and deferred tax.

Tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. Group's current tax is calculated using tax rates that have been enacted or substantively enacted by end of reporting period.

Current Tax for current and prior period shall, to the extent unpaid be recognised as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those period, the excess shall be recognised as an asset. The benefit relating to a tax loss that can be carried back to recover current tax of previous period shall be recognised as an asset.

1. A deferred tax liability shall be recognised for all the taxable temporary difference, except to the extent that the deferred tax liability arise from : i) the initial recognition of goodwill or ii) the initial recognition of asset or liability in a transactions which is not a business combination, at the time of transaction neither affect accounting profit nor taxable profit and at the time of transaction does not raise taxable and deductible temporary difference

2. A deferred tax Asset shall be recognised for all deductible temporary difference to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised, the deferred tax asset arises from the initial recognition of asset or liability in a transaction that : i) the initial recognition of goodwill or ii) the initial recognition of asset or liability in a transactions which is not a business combination, at the time of transaction neither affect accounting profit nor taxable profit and at the time of transaction does not raise taxable and deductible temporary difference.

3. A deferred tax asset shall be recognised for the carry forward of unused tax loss and unused tax credits to the extent that it is probable that taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

At the end of each reporting period the group reassesses unrecognised deferred tax asset. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws.

The group is recognised deferred tax liability or deferred tax asset for all the taxable temporary differences or deductible temporary differences associated with the investment in subsidiaries, Associates and interest in joint arrangements except to the extent : i) the parent, investor, joint venture or joint operator is able to control the timing of reversal of temporary difference and ii) it is probable that temporary difference will not reverse in foreseeable future



Current tax and deferred tax shall be recognised in profit and loss for the period except such tax arise from a transaction recognised in Other comprehensive income or directly to equity or business combination.

2.8 Employee benefits

A Short Term Employee benefit :

Liabilities for short term employee benefits that are expected to be settled wholly within 12 months after the end of the period are measured by group at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefits payable in the balance sheet.

B Post-employment benefit plans :

"Defined Contribution plan:

The Group's contribution to defined contribution plan paid/payable for the year is charged to the Profit and Loss Account.

The Group's superannuation scheme, state governed provident fund scheme, employee state insurance scheme (wherever applicable) and employee pension scheme are defined contribution plans. The contribution paid/payable under the schemes is recognised during the period in which the employee renders the related service."

"Defined Benefit Plan

The liabilities towards defined benefit schemes are determined by group using the Projected Unit Credit method. The liabilities or asset related to defined benefit plan is the present value of defined benefit obligation at the end of reporting period less Fair Value of Plan Asset . Actuarial valuations under the Projected Unit Credit method are carried out at the balance sheet date. Any remeasurement gain /loss due to actuarial valuation are recognized in the other comprehensive income in the period of occurrence of such gains and losses. They are included in retained earnings in the statement of changes in equity. Any changes in present value of defined benefit plant from amendments or curtailment are recognized immediately recognised to profit and loss as past service cost ."

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation. Investment in planed asset is shown on asset side as non current asset.

2.9 Borrowing cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.



2.10 Revenue Recognition

"The group derives revenue principally from following streams:

(i) Sale of Services

Revenue is recognized upon transfer of control of promised services to the customer for an amount that reflects the consideration the Company expects to receive in exchange for those services, in accordance with Ind AS 115, Revenue from Contracts with Customers.

(iii) Interest income

Interest income from financial assets at fair value through profit or loss is disclosed as interest income within other income. Interest income on financial assets at amortised cost using the effective interest method is recognised in the Standalone Statement of profit and loss as part of other income. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

(iv) Other income

All other income is accounted on accrual basis when no significant uncertainty exist regarding the amount that will be received."

(v) Contract Assets

A contract asset is the right to receive consideration in exchange for services already transferred to the customer (which consist of unbilled receivable). By transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is unconditional.

(vi) Trade Receivables

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e. only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in financial instruments-initial recognition and subsequent measurement."

(vii) Contract Liabilities

A contract liability is the obligation to deliver services to a customer for which the Group has received consideration or part thereof (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group deliver services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier) as Payments on account, presented in Trade and Other Payables. Contract liabilities are recognised as revenue when the Group performs under the contract."



2.11 Foreign Currencies

Functional and Presentation Currency

Items included in Financial Statements are measured using currency of primary economic environment in which entity operates ('functional currency'). Financial Statements are presented in Indian Rupee (₹) which is Group's functional and presentation currency. Financial Statements are presented in Lakhs rounded off up to two decimal points."

Transactions and Balances

In Financial Statements of the Group, transactions in currencies other than functional currency are translated into functional currency at exchange rates ruling at date of transaction. Monetary assets and liabilities denominated in other currencies are translated into functional currency at exchange rates prevailing on reporting date. Non-monetary assets and liabilities denominated in other currencies and measured at historical cost or fair value are not retranslated.

Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the statement of profit and loss, within finance costs. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other income/ other expense.

For Advance Consideration, date of transaction for purpose of determining exchange rate to use on initial recognition of the related asset, expense or income when the Group has received or paid advance consideration in Foreign Currency."

Non-monetary items are measured at historical cost or fair value. Items at historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions and items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of nonmonetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

In determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which the Group initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, the Group determines the transaction date for each payment or receipt of advance consideration.

2.12 Fair Value Measurement

The Group measures financial instruments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair



value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level-1 Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level-2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level-3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

Fair-value related disclosures for financial instruments and non-financial assets that are measured at fair value are disclosed in the relevant notes.



2.13 Earning Per Share

Basic EPS

As Group calculate basic earnings per share for profit or loss (from Continuing operations) attributable to ordinary share holders of the parent entity divided by weighted average number of ordinary shares outstanding during the period.

The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earning per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- i) the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- ii) the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

2.14 Financial Instruments

A Financial Instrument is any contract that gives rise to a Financial Asset of one Entity and a Financial Liability or Equity Instrument of another Entity

a) Financial Asset

Initial Recognition and Measurement

All Financial Assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value Through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognised using trade date accounting.

Classification and Subsequent Measurement

i) Financial Assets measured at Amortised Cost (AC)

A Financial Asset is measured at Amortised Cost if the group held it within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise to cash flows on specified dates that represent solely payments of principal and interest on the principal amount outstanding.

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss. This category generally applies to trade receivables, security deposits and other receivables.



ii) **Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)**

A Financial Asset is measured at FVTOCI if the group held it within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that represents solely payments of principal and interest on the principal amount outstanding.

iii) **Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)**

A Financial Asset which is not classified in any of the above categories are measured at FVTPL. Financial assets are reclassified subsequent to their recognition, if the Group changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 – Financial Instruments.

iv) **Other Equity Investments**

All other equity investments are measured at fair value, with value changes recognised in Statement of Profit and Loss, except for those equity investments for which the group has elected to present the value changes in 'Other Comprehensive Income'. However, dividend on such equity investments are recognised in Statement of Profit and loss when the Company's right to receive payment is established.

Derecognition

The Group derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The balance in Other comprehensive income related to financial asset is reclassified to profit and loss at the time of derecognition or disposal.

v) **Impairment of Financial Asset**

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of Financial Assets other than those measured at Fair Value Through Profit and Loss (FVTPL).

Expected Credit Losses are measured through a loss allowance at an amount equal to:

The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date) or Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For Trade Receivables the company applies approach which requires expected losses to be recognised calculated on the basis of average actual losses suffered by the company during the immediately preceding five years excluding exceptional bad debts, if any. Adding to amount so calculated above is receivables that are outstanding for more than 36 months whether



considered good or disputed.

For other assets, the Company uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

b Financial Liabilities

Initial Recognition and Measurement

All Financial Liabilities are recognised at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

Subsequent Measurement

Financial Liabilities are carried at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Derecognition

A Financial liability (or a part of a Financial liability) is derecognised from the group's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires. The balance in Other comprehensive income related to financial asset or liability is reclassified to profit and loss at the time of derecognition or disposal.

c Offsetting of Financial Instruments

Financial Assets and Financial Liabilities are offset and the net amount is presented in the balance sheet when, and only when, the group has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

2.15 Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects to measure the non-controlling interests in the acquiree at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without



significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

- Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.
- Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.
- Liabilities or equity instruments related to share based payment arrangements of the acquiree or share – based payments arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date.
- Assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.
- Reacquired rights are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential renewal of the reacquired right.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

Any contingent consideration to be transferred by the acquirer is recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of Ind AS 109 Financial Instruments, is measured at fair value with changes in fair value recognised in profit or loss in accordance with Ind AS 109. If the contingent consideration is not within the scope of Ind AS 109, it is measured in accordance with the appropriate Ind AS and shall be recognised in profit or loss. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and subsequent its settlement is accounted for within equity

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to



measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCI and accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCI.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

2.16 Provision and Contingencies

i) Provisions

A provision is recognized when there exists a present obligation (Legal or Constructive) as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Provisions are recognised when an group has a present obligation as a result of past event , it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made about amount of obligation.



ii) Contingent Liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably, the group does not recognize a contingent liability but discloses its existence in the financial statements.

Group should not recognised contingent liabilities ,but the contingent liabilities are required to be disclosed, if outflow of resources embodying economic benefits are not remote. But if outflow of resources embodying economic benefits are remote then disclosure of contingent liabilities are not required

The Group shall recognise the provision of contingent liabilities for which outflow of resources embodying economic benefits is probable.

iii) Contingent Asset

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits. Contingent Assets are not recognized though are disclosed, where an inflow of economic benefits is probab

2.17 Leases

Group assesses at contract inception where a contract is, or contains, a lease. That is, if contract conveys right to control use of an identified asset for a period of time in exchange for consideration.

1) Lease Liability

At the commencement date of the lease, the group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) and does not include non-lease components (maintenance charges etc.). In calculating the present value of lease payments, the group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. Incremental borrowing rate represents rate Group would have to pay to borrow over a similar term, and with a similar security, funds necessary to obtain asset of similar value to leased asset in a similar economic environment. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, carrying amount of lease liabilities is remeasured if there is a modification, a change in lease term, a change in lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in assessment of an option to purchase underlying asset.

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



ii Rights of use of Asset

The group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets and are subject to impairment.

The right-of-use assets are also subject to impairment.

iii Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases, (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight line basis over the lease term.

iv Group as a Lessor

Leases in which the Group does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

v Group as a Lessee

Group applies a single recognition and measurement approach for a portfolio of leases with reasonably similar characteristics, except for short-term leases and certain leases of low-value assets.

Group recognizes lease liabilities to make lease payments and right-of-use assets representing right to use underlying assets

2.18 Cash and Cash Equivalents

Cash and Cash equivalents include Cash on hand and at bank and other short-term highly liquid investments with original maturities of three months or less that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value and are held for purpose of meeting short-term cash commitments.



2.19 Intangible Asset & Amortisation of Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any. Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period.

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

2.20 Regulatory Updates

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. During the year ended 31st March, 2025 MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

For and on behalf of
Yash Vimawala & Associates
Chartered Accountants
FRN: 135338W



Yash Ketan Vimawala (FCA)
Partner
M. No.: 150029
UDIN: 251500298MZYQO4432

Place: Ahmedabad
Date: 27/08/2025

For and on behalf of the Board of Directors

YATAYAT CORPORATION INDIA LIMITED YATAYAT CORPORATION INDIA LIMITED

Meena Aggarwal
Meena Aggarwal

(Director)

DIN: 09636833

Puja Nelli

Company Secretary
M.No. A24387



Shreyan Aggarwal
Shreyan Aggarwal

(Managing Director)

DIN: 09636812

Rajesh Talreja

Chief Financial Officer



YATAYAT CORPORATION INDIA LIMITED

CIN: U60231GJ2022PLC132829

**CONSOLIDATED FINANCIAL STATEMENTS
FOR FINANCIAL YEAR 2024-25**



Auditors

YASH VIMAWALA & ASSOCIATES

Chartered Accountants

308, Skylar, Opp. Prahladnagar Fire Station, Corporate Road, Prahladnagar, Ahmedabad

- 380015

Ph: 079-48004638

KEY PERSONNEL DETAILS

Sr. No.	Name of Personnel	Designation
1	Mr. Shreyan Praveen Aggarwal	Managing Director (Promoter)
2	Mrs. Meena Praveen Aggarwal	Director (Promoter)
3	Mrs. Sonakshi Shreyan Aggarwal	Director (Promoter) (w.e.f. 12.03.2025)
4	Mr. Rajesh Talreja	Chief Financial officer (w.e.f. 25.07.2025)
5	Mrs. Puja Nelli	Company Secretary (w.e.f. 01.08.2025)

REGISTERED OFFICE

7/A, Bharat Society,
Ved Mandir Road,
Kankaria, Ahmedabad,
Gujarat, India, 380022.
CIN: U60231GJ2022PLC132829

STATUTORY AUDITORS

Yash Vimawala & Associates
Chartered Accountants

BANKERS:

HDFC Bank Limited
Kotak Mahindra Bank

INTERNAL AUDITOR

Niral Utsavi & Co.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To,
Board of Directors
Yatayat Corporation India Limited
(Formerly Known as Yatayat Corporation India Private Limited)

Report on the Consolidated financial statements

Opinion

We have audited the accompanying Consolidated financial statements of Yatayat Corporation India Limited (the holding company) and Transwave Logistics Private Limited (being the subsidiary company) which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, the statement of Cash Flows, the statement of changes in equity and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated 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 March 31, 2025, and its Profit/Loss and its Cash Flow for the financial year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significant in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as whole, and in forming our opinion, and we do not provide a separate opinion on these matters. We have nothing to report in this regard.



Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Responsibilities of Management and Those Charged with Governance for Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the the preparation of these consolidated financial statements in term of the requirements of the Companies Act, 2013 (the Act) that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group including its subsidiary company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the holding company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and of its subsidiary are responsible for assessing the ability of the Group and its Subsidiary to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of



accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and its subsidiary is also responsible for overseeing financial reporting process of the Group and its subsidiary.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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.

Paragraph 41(b) of this SA explains that the shaded material below can be located in an Appendix to auditor's report. Paragraph 41(c) explains that when law, regulations or the applicable auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.



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

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the benefits of public interest such communication.



Other Matters

- (a) Consolidated financials have been prepared on the basis of consolidating financials of the following subsidiary companies:

Sr. No	Name of Subsidiary	Country of Incorporation	Extent of Holding
1	Transwave Logistics Private Limited	India	99.99%

During the financial year under review, holding company has made investments in Transwave Logistics Private Limited.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
 - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - d. In our opinion, the aforesaid Consolidated financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e. On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".



- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
(b) The management has represented, that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities, with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
(c) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
 - v. The company has not declared any dividend during the year as per section 123 of the Companies Act, 2013.



- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility but the software is being operated by a third party software service provider, for maintaining its books of account and in absence of control report we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with. However, as per management representations and on the basis of information and explanation available to us, there no instances of the audit trail feature being tampered with, and the audit trail has been presented by the company as per the statutory requirements for record retention

**For, Yash Vimawala & Associates
Chartered Accountants**



**Yash Ketan Vimawala (FCA)
(Partner)**

M. No.: 150029

FRN No.: 135338W

UDIN: 25150029BMZYQN9921

Place: Ahmedabad

Date: 27/08/2025

"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 1 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the Consolidated financial statements of the Company for the year ended March 31, 2025:

- xxi: In our opinion and according to the information and explanations given to us, there are no qualifications or adverse remarks by the auditor in the Companies (Auditor's Report) Order, 2020 report of the company incorporated in India and included in the consolidated financial statement.

**For, Yash Vimawala & Associates
Chartered Accountants**



**Yash Ketan Vimawala (FCA)
(Partner)**

M. No.: 150029

FRN No.: 135338W

UDIN: 25150029BMZYQN9921

**Place: Ahmedabad
Date: 27/08/2025**

"ANNEXURE B" TO THE INDEPENDENT AUDITOR'S REPORT

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

We have audited the internal financial controls over financial reporting of Yatayat Corporation India Limited (hereinafter referred to as "Holding Company") and Transwave Logistics Private Limited (hereinafter referred to as "Subsidiary Company") as of March 31, 2025 in conjunction with our audit of the Consolidated 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 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 Control over Financial Reporting issued by the "Institute of Chartered Accountants of India". 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 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 judgement, including the assessment of the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error.



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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Consolidated 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 Consolidated 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 Consolidated financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, 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, Yash Vimawala & Associates
Chartered Accountants**



**Yash Ketan Vimawala (FCA)
(Partner)**

M. No.: 150029

FRN No.: 135338W

UDIN: 25150029BMZYQN9921

**Place: Ahmedabad
Date: 27/08/2025**

YATAYAT CORPORATION INDIA LIMITED
FORMERLY KNOWN AS YATAYAT CORPORATION INDIA PRIVATE LIMITED
(CIN - U60231GJ2022PLC132829)
Consolidated Balance Sheet as at 31 March, 2025

(Rs. In Lakhs)

Particulars	Note No.	As at 31 March, 2025	As at 31 March, 2024	As at 31 April, 2023
ASSETS				
(I) NON-CURRENT ASSETS				
(a) Property, plants and equipment	1	209.27	139.18	140.49
(b) Intangible Assets	1	1,721.63	-	-
(c) Investment property				
(d) Right of Use Assets				
(e) Financial assets				
(i) Government				
(ii) Loans				
(iii) Trade Receivables				
(iv) Other financial assets				
(f) Deferred tax assets	2	91.92	54.78	45.40
(g) Other non-current assets				
Total Non-Current Assets		1,954.81	195.96	308.99
(II) Current assets				
(a) Financial assets				
(i) Government	3			1,060.42
(ii) Trade receivables	4	8,500.91	6,702.37	6,543.45
(iii) Cash & cash equivalents	5	47.62	32.31	04.33
(iv) Other advances with banks	6	49.18	45.57	26.30
(v) Loans and advances	7	574.1	974.51	90.16
(vi) Other financial assets	8	41.89	32.57	32.33
(b) Current tax assets				
(c) Other current assets	9	181.94	62.43	54.45
Total Current Assets		8,877.90	7,810.89	5,849.40
Total Assets		10,872.71	8,076.85	6,058.59
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	10	2,000.00	20.00	20.00
(b) Other Equity	11	7,865.34	1,866.60	359.23
Total Equity		9,865.34	1,886.60	379.23
LIABILITIES				
(I) Non-Current Liabilities				
Financial Liabilities				
Borrowings	12	-	5.52	26.78
Lease Liabilities				
Other Financial Liabilities				
Provisions	13	107.14	87.32	56.42
Deferred Tax Liabilities (net)				
Other non-current liabilities				
Total Non-current Liabilities		107.14	92.84	83.20
(II) Current Liabilities				
Financial Liabilities				
Borrowings	14	2,780.25	2,680.40	1,497.61
Lease liabilities				
Trade Payables	15			
(a) Due to Micro & Small Enterprises				
(b) Due to Other Trade Payables & Small Enterprises				
Other financial liabilities	16	1,044.70	2,894.47	3,046.18
Other Current liabilities	17	14.47	331.94	300.04
Provisions	18	140.700	181.40	93.07
Current Tax Liabilities (net of TDS & Advance Tax/Recession)	19	10.30	8.33	1.82
Total Current Liabilities		5,897.32	6,117.41	5,598.72
Total Liabilities		6,004.46	6,210.25	5,679.39
Total Equity & Liabilities		10,872.71	8,076.85	6,058.59

As per our report of even date
for, Yash Vivaswanti & Associates
Chartered Accountants
Firm Regn. No. 135330W

Yash Kumar Choudhary (CAE)
(Partner)
M.No. 358028
UDIN: 0165082300021000021

Place : Ahmedabad
Date : 27/06/2025

For and on behalf of the Board of Directors
Yatayat Corporation India Limited

YATAYAT CORPORATION INDIA LIMITED

YATAYAT CORPORATION INDIA LIMITED



Shamir...
SHAMIR...
Managing Director
DIN : 00058112

Meena Aggarwal
Meena Aggarwal
Director
DIN : 09688893
Rajesh Tejwari
Rajesh Tejwari
Chief Financial Officer

YATAYAT CORPORATION INDIA LIMITED
FORMERLY KNOWN AS YATAYAT CORPORATION INDIA PRIVATE LIMITED
(CIN - U60231GJ2022PLC132829)
Consolidated Statement of Profit & Loss for the Year ended 31 March, 2025

(Rs. in Lakhs)

Particulars	Note No.	For the year ended 31 March, 2025	For the year ended 31 March, 2024
Income			
Revenue from operation	20	44,813.27	34,831.32
Other income	21	90.08	60.08
Total Income (A)		44,903.34	34,901.59
Expense			
Cost of Operation	22	39,415.91	31,196.90
Purchase of Stock-in-trade			
Employee benefit expense	23	780.96	764.38
Finance cost	24	191.88	58.00
Depreciation and amortisation expense	25	19.91	44.16
Other expense	26	469.47	814.79
Total Expense (B)		40,888.13	32,991.43
Profit / (Loss) before Extraordinary Items and Tax (C = A-B)		4,015.21	2,011.16
Tax expense	27		
Current tax		1,019.41	522.15
Deferred tax		(5.12)	(5.78)
Add/Less : Excess/Short Provision of Income Tax		-	-
Total Tax Expense (D)		1,014.09	516.37
Profit for the period /year (E = C-D)		3,001.12	1,494.80
Items that will not be subsequently reclassified to profit or loss			
Change in fair value of Investment carried at fair value through other comprehensive income			
Remeasurement gain/(loss) of defined benefit plans		0.69	(9.94)
Income tax relating to Items that will not be reclassified to profit and loss		(9.17)	2.50
Other comprehensive income for the period/year			
Total Other comprehensive income/(loss) for the period/year (F)		0.52	(7.44)
Total Comprehensive Income, net of Income tax (G = E + F)		3,001.63	1,487.36
Net Profit for the year from total operations (G)		3,001.63	1,487.36
Earning/(loss) per Equity Share (Face value of Rs. 10/- each)			
Basic (in Rs.)		15.01	7.47
Diluted (in Rs.)		15.01	7.47

As per our report of even date
For, Yash Vimalwala & Associates
Chartered Accountants
Firm Regn. No. 135358W

Yash Vimalwala (FCA)
(Partner)
M.No. 150029
UDIN: 251500298N2YC99921

Place : Ahmedabad
Date : 27/08/2025

For and on behalf of the Board of Directors
Yatayat Corporation India Limited

YATAYAT CORPORATION INDIA LIMITED

YATAYAT CORPORATION INDIA LIMITED

Shreyan Aggarwal
Managing Director
DIN : 09616812

Pooja Bhat
Company Secretary
M.No. A24387

Meena Aggarwal
Director
DIN : 09636833

Rajesh Talreja
Chief Financial Officer

YATAYAT CORPORATION INDIA LIMITED
FORMERLY KNOWN AS YATAYAT CORPORATION INDIA PRIVATE LIMITED
(CIN - U00231GU2022PLC133329)
CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH, 2023

(Rs. in Lakhs)		
Particulars	For the year ended 31.03.2023	For the year ended 31.03.2024
Cash flow from operating activities :		
Profit/loss before tax	4,075.31	3,077.35
Adjustments for non-cash and non-operating expenses		
Depreciation	35.91	44.35
Interest and finance charges	191.88	68.08
Change/loss on sale of investments	-	(11.76)
Interest income	(99.60)	(37.43)
Profit/Loss on sale of Property, Plant and Equipment	(2.23)	(1.46)
Actuarial Gain/(loss) on Defined benefit obligation	0.85	(9.94)
Provision for Expected Credit Loss on Receivable	0.82	(6.85)
Operating profit before working capital changes	4,171.46	3,051.47
Reversal/Increase in working capital:		
Increase/decrease in Trade Payable	(949.70)	(901.70)
Increase/decrease in provision	21.79	52.83
Increase/decrease in other Financial liabilities	(312.17)	28.80
Increase/decrease in other current liabilities	(12.72)	40.37
Increase/decrease in trade receivable	(1,798.21)	(2,551.11)
Increase/decrease in Other Current Current Assets	(58.40)	1.49
Increase/decrease in other Financial assets	(8.00)	0.18
Increase/decrease in		
Cash generated from/used in operations	981.04	(247.56)
Other Income paid	1,034.50	266.59
Net cash flow from/used in operating activities	(52.16)	(1,294.58)
Cash flow from investing activities :		
Acquisition of property, plant and equipment	(1,361.25)	(25.37)
Proceeds from sale of Property, plant and equipment	92.86	4.00
Dividend	-	5,872.18
Interest Received	69.61	12.03
Dividends/Dividend in short term loans and advances	916.91	(908.36)
Dividends of Dividend of Term deposits	(3.79)	(18.57)
Net cash flow from/used in investing activities	(505.58)	140.71
Cash flow from financing activities :		
Proceeds from issue of Shares	-	-
Proceeds from/Repayment to secured borrowing	(29.71)	(19.79)
Proceeds from/Repayment to cash credit and CD	156.11	852.96
Proceeds from/Repayment to Dividend Loans	(95.49)	315.00
Interest paid	(191.88)	(168.08)
Net cash flow from/used in financing activities	239.03	1,079.90
Net increase/decrease in cash & cash equivalents	15.27	5.79
Cash and cash equivalents at the beginning of the year	86.32	38.53
Cash and cash equivalents at the end of the year	101.59	44.32
Cash & Cash Equivalent		
Cash at hand	5.10	4.71
Balance with banks	96.49	39.61
Total Cash & Cash Equivalents	101.59	44.32

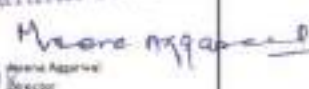
As per the report of audit firm
 For the year 2022-23 and year 2023-24
 Chartered Accountants
 Firm No. No. 113339W


 Rajesh Taneja (P.T.)
 Director
 DIN: 071794200000000001

Date: 27/08/2023
 Place: Ahmedabad

For and on behalf of the Board of Directors

YATAYAT CORPORATION INDIA LIMITED
YATAYAT CORPORATION INDIA LIMITED

 Shreyas Arora
 Director
 DIN: 08534081

 Rajesh Taneja
 Director
 DIN: 071794200000000001

 Rajesh Taneja
 Chief Financial Officer

Consolidated Statement of Changes in Equity

A. Equity Share Capital

Particulars	Number of Shares	Amount (Rs. In Lakhs)
Equity shares of Rs. 10 each fully paid up	200,000	20.00
Balance as at 01st April, 2023	200,000	20.00
Add: New Shares Allotted during the year 23-24	-	-
Balance as at 31st March, 2024	200,000	20.00
Add: Bonus Shares issued during the year 24-25	17,600,000	1,760.00
Balance as at 31st March, 2025	20,000,000	2,000.00

B. Other Equity

Particulars	Retained Earnings	Other Comprehensive Income	Total
Balance as at the beginning of the current reporting period	1,852.88	(6.28)	1,846.60
Profit for the Year	3,001.12	-	3,001.12
Total Comprehensive Income for the current year	-	0.52	0.52
Less: Dividend of Bonus Share	1,940.00	-	1,940.00
Balance as at the end of the current reporting period	2,873.99	(5.76)	2,868.23

As on 31st March, 2024

Particulars	Retained Earnings	Other Comprehensive Income	Total
Balance as at the beginning of the current reporting period	354.08	1.16	355.24
Profit for the Year	1,494.80	-	1,494.80
Total Comprehensive Income for the current year	-	(7.44)	(7.44)
Balance as at the end of the current reporting period	1,851.88	(6.28)	1,845.60

As per our report of even date
For, Yash Vinayak & Associates
Chartered Accountants
Firm Regd. No. 125838W

Yash Vinayak & Associates
(Firm)
UDIN: 251700388070009911

Place: Ahmedabad
Date: 27/06/2025

For and on behalf of the Board of Directors
Yash Vinayak & Associates

Yash Vinayak & Associates

Meena Aggarwal
Meena Aggarwal
Director
DIN: 09636833

Rajesh Talreja
Rajesh Talreja
Chief Financial Officer
M. No. A28387



NOTES FORMING PART OF STANDALONE FINANCIAL STATEMENTS
NOTE 1: Property, Plant & Equipments

Particulars	Office Building	Vehicles	Office Equipment	Computer Equipment	Furniture and Fixtures	Land	Total
Gross carrying value: As at 01 April, 2023	46.95	424.53	12.28	24.30	11.43	13.11	536.11
Additions during the year	-	18.97	1.62	5.08	0.14	-	25.37
Depreciation during the year	-	50.39	-	-	-	-	50.39
As 31 March, 2024	46.95	383.15	13.90	29.38	11.57	13.11	521.09
Additions during the year	-	331.80	18.28	10.13	0.15	-	461.36
Depreciation during the year	29.08	257.49	10.82	20.41	6.97	-	324.77
As 31 March, 2025	17.87	456.45	23.08	18.98	4.60	13.11	493.09
Accumulated Depreciation: As at 01 April, 2023	22.35	208.94	11.01	18.18	13.47	-	273.95
Charge for the year	4.30	47.19	0.63	3.50	0.54	-	55.16
Disposals during the year	-	47.67	-	-	-	-	47.67
As 31 March, 2024	24.67	298.77	11.67	21.68	14.01	-	279.13
Charge for the year	1.77	11.50	1.38	4.07	0.20	-	18.92
Disposals during the year	14.24	196.90	10.29	10.22	8.41	-	240.06
As 31 March, 2025	12.20	112.37	2.76	9.53	5.80	-	139.86
Net carrying value: As at 01 April, 2023	24.60	115.59	1.27	4.20	7.14	13.11	165.91
As 31 March, 2024	22.28	184.38	2.22	8.20	4.62	13.11	234.71
As 31 March, 2025	5.67	344.08	10.32	9.45	1.79	13.11	394.32

NOTE 1.1: Intangible Assets

Business and Commercial Rights	As on 31/03/2025	As on 31/03/2024
Balance as at beginning of the year	-	-
Add: Additions during the year	1,773.63	-
Less: Amortisation during the year	-	-
Balance as at ending of the year	1,773.63	0.00

NOTE 1.2: The group has opted for deemed cost exemption for property, plant and equipment, and therefore, the carrying amount under previous GAAP is deemed to be the cost at the date of transition. The carrying amounts as at April 01, 2022, would continue to remain at the amounts as they would have remained under the previous GAAP.

NOTE 1.3: As at the balance sheet dates, the title deeds of all the immovable properties included in property, plant and equipment, are held in the name of the Company or in the name of the entity acquired by the company and in process of such name change.



NOTE 3: Deferred Tax Assets (cont)

Particular	Rs. in Lakhs		
	March 31, 2023	March 31, 2024	April 01, 2023
Normal balance of Deferred Tax Assets	36.78	45.41	18.44
ITDA (ITD) on Timing Difference in Depreciation as per Companies Act and Income Tax Act.	(6.50)	7.60	1.51
ITDA (ITD) on account of Employee Liability	1.99	2.62	0.85
ITDA (ITD) on account of unutilized losses	3.46	5.75	4.29
ITDA (ITD) on account of Prepaid Expenses	1.96	17.03	10.41
ITDA (ITD) on account of Deferred Credit Loss	(0.38)	(6.31)	9.43
ITDA (ITD) on account of Unutilized Loss on Investment	-	(1.08)	3.08
ITDA (ITD) on account of Deferred Tax on Dividend	(11.17)	8.30	4.18
ITDA (ITD) on account of Income Tax Carry Forward Loss	7.87	-	-
ITDA (ITD) on account of Performance Guarantee	2.31	-	-
Total	48.32	58.70	48.48

NOTE 3: Investments

Particular	Rs. in Lakhs		
	March 31, 2023	March 31, 2024	April 01, 2023
IT Current Investments	-	-	-
(Other Than Trade) at Fair Market Value	-	-	-
Investment in Mutual Funds	-	-	1,000.42
Total	-	-	1,000.42

Investments in mutual funds are measured at fair value through profit or loss (FVTPL) in accordance with Ind AS 101. Fluctuations in share prices, subsequent changes in the value are recognized in the Statement of Profit and Loss for the period to which they relate.

NOTE 4: Trade Receivables

Particular	Rs. in Lakhs		
	March 31, 2023	March 31, 2024	April 01, 2023
As determined by the company after consideration of:	8,705.88	6,707.46	6,561.95
Provision for Expected Credit Loss (PCECL) on account of:	(18.31)	(18.41)	(18.31)
Provision for Expected Credit Loss (PCECL) on account of:	(18.31)	(18.41)	(18.31)
Provision for Expected Credit Loss (PCECL) on account of:	(11.70)	(18.23)	(17.46)
Total	8,569.26	6,569.26	6,526.28

NOTE 4.1: Aging of Trade Receivables*

Particular	Rs. in Lakhs					
	0-6 Months	6-12 Months	1-2 Year	2-3 Year	More Than 3 Year	Total
As at 31 March, 2023						
Unsecured Trade Receivables - commercial bank	8,085.31	(5.31)	31.17	0.01	4.47	8,115.65
Unsecured Trade Receivables - commercial bank	-	-	0.40	1.50	8.44	10.34
Unsecured Trade Receivables - commercial bank	-	-	-	-	-	-
Unsecured Trade Receivables - commercial bank	-	-	-	-	-	-
Unsecured Trade Receivables - commercial bank	-	-	-	-	-	-
Total	8,085.31	(5.31)	31.57	1.51	12.91	8,115.99
As at 31 March, 2024						
Unsecured Trade Receivables - commercial bank	6,441.48	(18.31)	18.31	0.01	1.47	6,442.96
Unsecured Trade Receivables - commercial bank	-	-	1.71	5.32	3.31	10.34
Unsecured Trade Receivables - commercial bank	-	-	-	-	-	-
Unsecured Trade Receivables - commercial bank	-	-	-	-	-	-
Unsecured Trade Receivables - commercial bank	-	-	-	-	-	-
Total	6,441.48	(18.31)	19.02	5.33	4.78	6,468.28
As at 31 March, 2023						
Unsecured Trade Receivables - commercial bank	8,085.31	(5.31)	31.17	0.01	4.47	8,115.65
Unsecured Trade Receivables - commercial bank	-	-	0.40	1.50	8.44	10.34
Unsecured Trade Receivables - commercial bank	-	-	-	-	-	-
Unsecured Trade Receivables - commercial bank	-	-	-	-	-	-
Unsecured Trade Receivables - commercial bank	-	-	-	-	-	-
Total	8,085.31	(5.31)	31.57	1.51	12.91	8,115.99
As at 31 March, 2024						
Unsecured Trade Receivables - commercial bank	6,441.48	(18.31)	18.31	0.01	1.47	6,442.96
Unsecured Trade Receivables - commercial bank	-	-	1.71	5.32	3.31	10.34
Unsecured Trade Receivables - commercial bank	-	-	-	-	-	-
Unsecured Trade Receivables - commercial bank	-	-	-	-	-	-
Unsecured Trade Receivables - commercial bank	-	-	-	-	-	-
Total	6,441.48	(18.31)	19.02	5.33	4.78	6,468.28

* Classification and aging of Trade Receivables are given as per Management representation report provided to us on the basis of data derived from the accounting software of the company.

NOTE 5: Cash and Cash equivalents

Particular	Rs. in Lakhs		
	March 31, 2023	March 31, 2024	April 01, 2023
As determined by the company after consideration of:	3.13	6.71	11.71
As determined by the company after consideration of:	-	-	-
As determined by the company after consideration of:	-	-	-
As determined by the company after consideration of:	-	-	-
As determined by the company after consideration of:	-	-	-
Total	3.13	6.71	11.71



NOTE 6. Other Liabilities with Equity

(R), in Lakhs

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2024
Balance held against mortgage or security against the borrowings, guarantees, other credit facilities	48.18	45.87	16.30
Total	48.18	45.87	16.30

NOTE 7. Other provisions

(R), in Lakhs

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2024
Short-term provision against related parties		14.75	0.42
Provision against related parties	19.27	932.74	11.10
GST credit	18.94	88.84	31.58
Total	37.21	956.33	43.10

NOTE 8. Other Financial Assets

(R), in Lakhs

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2024
Prepaid Deposits			
- Income tax, related to related parties	16.28	16.52	18.81
- Related parties	17.36	15.36	12.20
Total	33.64	31.88	31.01

NOTE 9. Other Current Assets

(R), in Lakhs

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2024
Balance with Government & Other Authorities			
- Income Tax Refund Receivable (net of Current Tax)	532.15		2.40
- Income Tax Refund		16.20	15.58
Prepaid Expenses	5.08	7.30	5.41
Other Prepaid Costs/Advances	23.12	18.46	72.86
Prepaid and Related Expenses	11.90		
Total	572.25	33.96	96.25



Note 10: Equity Share Capital

10.1

Particulars	As at March 31, 2023	As at March 31, 2024	As at April 01, 2024
Authorized Share Capital Equity shares of Rs. 10 each Share Capital (Rs. in Lakhs)	27,000,000.00 2,700.00	200,000.00 20.00	200,000.00 20.00
Issued, Subscribed and Paid up Share Capital Equity shares of Rs. 10 each fully paid up Share Capital (Rs. in Lakhs)	20,000,000.00 2,000.00	200,000.00 20.00	200,000.00 20.00
Total	2,000.00	20.00	20.00

10.2 Reconciliation of Number Of Shares outstanding at the beginning and at the end of the reporting period :

Particulars	As at March 31, 2023	As at March 31, 2024
Shares outstanding at the beginning of the year	200,000.00	200,000.00
Add: Shares issued during the year	-	-
Add: Bonus Shares issued during the year	19,800,000.00	-
Less: Shares bought back during the year	-	-
Shares outstanding at the end of the year	20,000,000.00	200,000.00

10.3 Details of Shareholders holding more than 5 % of equity Shares :

Name of shareholder	No. of shares	Percentage of Holding	No. of shares	Percentage of Holding
Mercia Aggarwal	13,100,000.00	65.50%	140,000.00	70.00%
Srinivas Aggarwal	16,000,000.00	80.00%	60,000.00	30.00%

10.4 Details of Shareholding of promoters :

Name of shareholder	No. of shares	Percentage of Holding	No. of shares	Percentage of Holding
Mercia Aggarwal	13,100,000.00	65.50%	140,000.00	70.00%
Srinivas Aggarwal	16,000,000.00	80.00%	60,000.00	30.00%
Sonakshi Aggarwal	0.00	0.00%	0.00	0.00%

10.5 Rights, Preferences and Restrictions Attached to Shares:

(i) The Company has only one class of shares i.e. Equity Shares having par value of Rs 10 each. Each holder of Equity Shares is entitled to one vote per share.

(ii) In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(iii) The company has issued 1,98,00,000 equity share as bonus share fully paid having up face value Rs 10 each by passing Shareholder's Resolution dated 15.12.2024, allowed on 28.01.2025 in ratio of 99 equity shares for every 1 equity shares held (i.e., in the ratio of 99:1).

(iv) There are no calls unpaid by Directors / Officers of the Company.

(v) The Company has not converted any securities into equity shares / preference shares during above financial years.



NOTE 11: Other equity

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
(a) Reserve & Surplus			
(i) Retained earnings			
Opening Balance	1,852.88	358.08	273.62
Add: Profit/(loss) for the year	1,001.12	1,494.80	639.74
Less: Dividend declared	1,980.00	-	-
Less: Withdrawal of Profit by Partners of Partnership Firm*			(555.32)
Closing Balance	2,873.99	1,852.88	358.07
(b) Other comprehensive income			
Opening Balance	(5.18)	1.76	-
Add: Remeasurement gain/(loss) of defined benefit plans	0.52	(7.44)	1.76
Closing Balance	(3.76)	(5.68)	1.76
Total (a + b)	2,868.24	1,846.40	359.83

* In view of being a partnership firm, there are no opening reserve & surplus as profit for the year was distributed amongst partners as per partnership Act laws. Just for the purpose of restatement for Ind AS profit for financial year 2021-22, is assumed as opening reserves and after making necessary adjustments for Ind AS purposes, actual profit withdrawn is shown in first year of adoption of Ind AS i.e. financial year 2022-23.

NOTE 12: Long Term Borrowings

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
(i) Non-Current Secured (At Amortised Cost)			
Term Loans			
From Banks & Financial Institutions	25.31	26.71	46.35
Less: Current Maturities of Long Term debt	25.31	21.18	19.79
Total	-	5.52	26.56

NOTE 13: Long Term Provisions

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
(i) Non-current Provision for Gratuity	107.14	87.32	56.92
Less: Value of Provision	-	-	-
Total	107.14	87.32	56.92

NOTE 14: Short Term Borrowings

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
From Banks			
Working capital borrowing	1,773.21	1,151.99	299.54
Current Maturities of Long Term debt	39.31	21.18	19.79
From Directors	1,923.35	1,137.94	1,100.63
From Others	31.38	375.29	77.88
Total	3,780.25	2,686.40	1,497.84

Note 14.1 The terms and conditions and other information in respect of Secured Loans are given below :

Sr.No.	Name of Lender/Type of Loan	Nature of Security	Rate of Interest
1	HDFC COMMERCIAL VEHICLE BODY LOAN	VEHICLE	9.00%
2	HDFC COMMERCIAL VEHICLE BODY LOAN 84565414/5408	VEHICLE	9.00%
3	HDFC COMMERCIAL VEHICLE BODY LOAN 84565414/5408	VEHICLE	9.00%
4	HDFC COMMERCIAL VEHICLE BODY LOAN	VEHICLE	9.00%
5	HDFC COMMERCIAL VEHICLE BODY LOAN 84565414/5408	VEHICLE	9.00%
6	HDFC COMMERCIAL VEHICLE BODY LOAN 84565414/5408	VEHICLE	9.00%
7	HDFC COMMERCIAL VEHICLE BODY LOAN 84565414/5408	VEHICLE	9.00%
8	HDFC BANK LTD - AUTO PROGRAM LOAN*	VEHICLE	8.80%

* The above loan to be classified under long term borrowings, reflect nil balance as the same is repaid in the financial year 2024-25 and thus does not carry any closing value as on 31/03/2025. The details provided above are for information purpose only and the loan was active during the financial year 2024-25.



Note 14.2 Details of cash credit and working capital demand loan as follows:

(i) The Company has availed cash credit facilities from Kotak Bank Ltd i.e., sanction limits of Rs. 1990 Lakhs, outstanding balance as at 31st March 2023 - Rs. 549.7 lakhs (31st March 2024 : Rs. 885.8 lakhs and 31st March 2025 : Rs. 191.3 lakhs). These facilities are secured by pari-passu charge against the property owned by the company, director and relatives of the directors and are guaranteed by the directors. The loans are repayable on demand and carrying interest rate 8.50% p.a.

(ii) The Company has availed working capital facilities from HDFC Bank Ltd i.e., sanction limits of Rs. 1240 Lakhs, outstanding balance as at 31st March 2023 : Rs. 1164.6 lakhs (31st March 2024 : Rs. 346.5 and 31st March 2025) : Rs. 148.4 lakhs. These facilities are secured against the properties owned by the company, director and relatives of the directors and are guaranteed by the directors. The loan is repayable on demand and carrying interest at 7.11% p.a.

NOTE 15: Trade Payables

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2025
Total outstanding dues of micro enterprise and small enterprise			
Total outstanding dues of creditors other than micro enterprise and small enterprise	1,944.70	2,894.47	3,696.18
Total	1,944.70	2,894.47	3,696.18

NOTE 15.1 Aging of Trade Payable*

As at 31st March, 2023

Particulars	Outstanding from due date of payment/From date of transaction				Total
	Less than 1 year	1-2 year	2-3 year	More than 3 year	
MSME					
Undisputed dues	-	-	-	-	-
Disputed dues	-	-	-	-	-
Other Trade payables					
Undisputed Dues	1,944.70	-	-	-	1,944.70
Disputed Dues	-	-	-	-	-
Total	1,944.70	-	-	-	1,944.70

As at 31st March, 2024

Particulars	Outstanding from due date of payment/From date of transaction				Total
	Less than 1 year	1-2 year	2-3 year	More than 3 year	
MSME					
Undisputed dues	-	-	-	-	-
Disputed dues	-	-	-	-	-
Other Trade payables					
Undisputed Dues	2,894.47	-	-	-	2,894.47
Disputed Dues	-	-	-	-	-
Total	2,894.47	-	-	-	2,894.47

* Company's books consolidated Trade Payables in its books of accounts, accordingly deriving aging of Trade Payable was not possible for us. Accordingly, information and aging are taken here as per Management representation letter provided to us.

NOTE 15.2 Details of dues to micro and small as defined under MSME Act 2006

Particulars	As At		
	March 31, 2023	March 31, 2024	April 01, 2025
The Principal, Amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting period (A+B+C)	-	-	-
(A) Principal amount due to micro and small enterprises	-	-	-
(B) Interest due on above	-	-	-
The amount of interest paid by the buyer in terms of Section 6 of MSME Act 2006 along with the amounts of the payments made to supplier beyond the specified day during each accounting period (C). The amount of interest due and payable for the period of delay in making payment but without adding the interest specified under MSME Act 2006	-	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting period / year	-	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest, due as above, are actually paid to the small enterprise for the purpose of discharge as a deductible expenditure under section 23 of the MSME Act, 2006	-	-	-

NOTE 15.3 Based on the information available with the Company and on the basis of information, explanation provided to us in form of Management representation letter and confirmations received from vendors, there are no Micro or Small Enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006 (MSME Act) to which the Company owes any dues as at the balance sheet date. Accordingly, no disclosures relating to amounts payable together with interest, as required under the MSME Act, have been given in these financial statements."



NOTE 16: Other Financial Liabilities

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
Payable to employees	-	41.76	13.68
Other Payables	-	-	-
Payable for expenses	16.47	289.88	289.38
Total	16.47	331.64	303.06

NOTE 17: Other Current Liabilities

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
Liability for statutory payments	-	-	-
TDS Payable	87.64	131.92	54.29
Employees Provident Fund	5.50	0.29	3.39
Employees State Insurance Corporation	0.11	3.73	0.32
Professional Tax	0.11	0.11	0.10
GST Payable	3.24	-	-
Contract Liability	55.33	46.38	34.97
Total	141.73	181.43	93.07

NOTE 18: Short Term Provisions

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
Provision for Gratuity	10.35	8.25	5.82
Total	10.35	8.25	5.82

NOTE 19: Current Tax Liabilities (Net of TDS & Advance Tax Receivables)

(Rs. in Lakhs)

Particulars	As at		
	March 31, 2023	March 31, 2024	April 01, 2023
Income Tax Payable (net of TDS & Advance Tax Receivables)	-	15.16	-
Total	-	15.16	-



NOTE 20: Revenue From Operations

(Rs. In Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Sale of Services		
Freight Income	44,813.27	34,833.52
Total	44,813.27	34,833.52

NOTE 21: Other Income

(Rs. In Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Interest from Bank FDR	4.02	2.52
Interest Income From Advances	65.06	33.01
Interest Income From Others	0.53	2.31
Profit on Sale of Property, Plant and Equipments	3.23	1.48
Cashback on Fastag Card	0.12	0.14
Cashback on Petrol Card	17.12	17.02
Profit on Sale of Liquid Fund	0.00	11.76
Excess Provision for Expected Credit Reverse	0.00	0.85
Total	90.08	69.08

NOTE 22: Cost of Operations

(Rs. In Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Freight Charges & Other allied expenses	39,415.91	31,199.90
Total	39,415.91	31,199.90

NOTE 23: EMPLOYEE BENEFIT EXPENSE

(Rs. In Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Office Salary Expense	457.55	459.33
Staff Bonus Expense	38.85	30.75
Directors Remuneration	159.82	157.00
Staff Welfare	25.10	27.45
Current service cost of Gratuity	26.41	22.89
Contribution to ESIC	1.65	3.04
Leave Salary Expense	28.24	20.80
PF Contribution Fund	43.34	43.32
Total	790.98	764.58

NOTE 24: Finance Cost

(Rs. In Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Interest Expenses		
Bank CC/OD Loan Interest Expense	153.56	48.73
Bank Vehicle Loan Interest Expense	1.09	2.55
Interest Expense on Unsecured loan	21.33	1.83
Other Interest Expenses	2.48	3.22
Bank Charges	13.42	11.67
Total	191.88	68.00



NOTE 25: Depreciation and amortisation expense

(Rs. in Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Depreciation on Property, Plants and Equipment (Refer Note - 1)	19.91	44.16
Total	19.91	44.16

NOTE 26: Other Expense

(Rs. in Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Audit Fees	0.45	0.30
Advertisement Expenses	-	4.80
Provision for Expected Credit loss	0.62	-
Commission Expenses	22.28	317.93
Conveyance Expenses	50.60	46.59
Donation Expenses	27.35	14.92
Electricity Expenses	16.67	14.30
General Expenses	26.86	21.97
Insurance Expenses	9.42	4.92
Membership Subscription Expenses	-	0.35
Municipal Tax Expenses	1.55	1.99
News Paper Expenses	0.05	0.05
Office Expenses	53.92	65.38
Postage & Courier Expenses	9.79	8.22
Professional Fees	19.21	79.87
Professional Tax Expenses	0.94	0.70
Rents Expenses	46.38	45.85
Repairs and Maintenance Expenses	31.01	66.73
Software Expenses	2.03	-
Stationery & Printing Expenses	12.11	10.22
Telephone Expenses	11.88	10.72
Travelling Expenses	72.27	78.97
RDC Charges	38.37	-
Stamp Duty Charges	5.04	-
Tea & Refreshment Expenses	10.67	-
Total	469.47	814.79

NOTE 27: Tax Expenses

(Rs. in Lakhs)

Particulars	For the year ended	
	March 31, 2025	March 31, 2024
Current Tax	1,019.41	522.15
Deferred Tax	(5.32)	(5.78)
Deferred Tax (Other Comprehensive Income)	0.17	(2.50)
Total	1,014.27	513.86



Note 10: Related Party Transactions

Particulars	Relationship
a) Key Managerial persons	
Shreyas Pravin Agarwal	Director
Alvina Pravin Agarwal	Director
Shreshth Sharma (w.e.f 25th July, 2015)	Chief Financial Officer
Pranav R (w.e.f 10th August, 2015)	Company Secretary
Sankshu Agarwal (w.e.f 12th March, 2016)	Director
b) Companies over which Key Management Personnel or their relatives are able to exercise significant influence & transactions have taken place during the year	
Shreyas Trust	Company in which Key Management Personnel (KMP)/relative of KMP exercise significant
Yashraj 3 P. 38 (KMP: Pravin Agarwal HUF)	
c) Relatives of Key Managerial Personnel and with whom transactions have taken place during the year	
Pravin Agarwal	Director's Relative
Pravin Agarwal HUF	Director's Relative
Shreyas Pravin Agarwal HUF	Director's Relative
Shreshth Sharma	Director's Relative
d) Subsidiary & Associate Companies	
Pravinraj Capital Private Limited	Subsidiary Company

b) Transaction During the year with related party

1. Transactions with key management personnel/Director

No. No	Nature of Transactions	For the Period Ended 31/03/2019 (Rs. in Lakhs)	For the Period Ended 31/03/2018 (Rs. in Lakhs)
A	Transactions During the Year		
(i)	Director's Remuneration		
	Shreyas Pravin Agarwal	125.00	125.00
	Alvina Pravin Agarwal	83.00	12.10
	Sankshu Agarwal	2.83	-
(ii)	Sale of Property, Plant and Equipments		
	Shreyas Pravin Agarwal	55.58	-
	Alvina Pravin Agarwal	8.97	-
(iii)	Receipts during the Year		
	Shreyas Pravin Agarwal	1968.89	128.10
	Alvina Pravin Agarwal	1290.00	86.59
	Sankshu Agarwal	151.00	-
(iv)	Payments during the Year		
	Shreyas Pravin Agarwal	1177.20	109.08
	Alvina Pravin Agarwal	554.83	121.85
	Sankshu Agarwal	420.63	-
(v)	Bonus Shares (MNP) During the year		
	Shreyas Pravin Agarwal (500000 Bonus Shares at Rs. 10)	500.00	-
	Alvina Pravin Agarwal (1,750,000 Bonus Shares at Rs. 10)	1750.00	-
B	Closing Balance		
(i)	Unsecured Loan		
	Shreyas Pravin Agarwal	926.71	875.79
	Alvina Pravin Agarwal	989.21	182.19
	Sankshu Agarwal	2.40	-
(ii)	Share Capital		
	Shreyas Pravin Agarwal	900.00	9.00
	Alvina Pravin Agarwal	131.00	18.00



1. Free expense on which Key Management Personnel or their relatives are able to exercise significant influence & Transactions have taken place during the year:

Sr. No.	Nature of Transactions	For the Period Ended 31/03/2025 (Rs. in Lakhs)	For the Period Ended 31/03/2024 (Rs. in Lakhs)
A	Transactions During the Year		
a	Closing Balance		

2. Balances of Key Managerial Personnel and with whom Transactions have taken place during the year:

Sr. No.	Nature of Transactions	For the Period Ended 31/03/2025 (Rs. in Lakhs)	For the Period Ended 31/03/2024 (Rs. in Lakhs)
A	Transactions During the Year		
(i)	Interest on loan Praveen's Approval	-	1.83
(ii)	Recapital during the Year Praveen's Approval	378.90	31.88
	Suresh's Approval	-	161.89
	Praveen's Approval HUF	23.00	-
	Praveen's Approval HUF*	467.96	148.78
	Shreyas Praveen's Approval HUF	588.00	283.59
(iii)	Payments during the Year Praveen's Approval	141.22	16.74
	Suresh's Approval	-	120.89
	Praveen's Approval HUF	19.94	-
	Praveen's Approval HUF*	443.20	178.14
	Shreyas Praveen's Approval HUF	687.00	280.37
(iv)	Salary Praveen's Approval	19.30	39.36
	Suresh's Approval**	16.88	48.12
B	Closing Balance		
	Praveen's Approval	-	16.33
	Suresh's Approval	-	275.81
	Praveen's Approval HUF	-	14.94
	Praveen's Approval HUF*	-	124.79
	Shreyas Praveen's Approval HUF	-	43.88

3. Transactions with related Parties during the year:

No.	Name of related Party	Nature of Transaction	31/03/2025 (Rs. in Lakhs)
1	Transworld Logistics Private Limited	Capital Investment	899.89
2	Transworld Logistics Private Limited	Loan on HUF advance	1,066.45

Notes:

* Included balance of Transworld's concern of Praveen's Approval HUF (Praveen's HUF) which was further acquired by Transworld Logistics Private Limited by acquiring business on 25-04-2025.

** Total salary paid to Mr. Suresh's Approval during the financial year 2024-25 is Rs. 39.58 lakhs. Salary pertaining to period April 2024 to February 2025 is reported under Transactions with Related Parties of Key Managerial Personnel. Further, salary for the month of March 2025 is reported under Director's Remuneration owing to his appointment as director with effect from 12th March, 2025.



NOTE 26: Ratios

Sr. No.	Ratio	Numerator (Rs. in Lakhs) FY 2024-25	Denominator (Rs. in Lakhs) FY 2024-25	Current Reporting Period	Previous Reporting Period	% of Change	Reasons for Change
1	Current Ratio	8,377.49	5,867.31	1.31	1.29	16.63%	The debt equity ratio has decreased considerably due to increase in reserves and surplus on account of profits for the year.
2	Debt Equity Ratio	3,780.25	4,866.34	2.78	1.44	-46.16%	
3	Debt Service coverage ratio	4,216.98	227.19	18.91	22.81	-21.05%	
4	Return on Equity Ratio	3,001.17	3,507.42	85.12%	133.12%	-37.07%	FY 2024-25 is the first year of equity operations under Company and thus return and surplus reflect figures of only 1 year. Similarly FY 2023-24 reflecting average results of only 2 years and FY 2024-25 average average of 3 years. Due to rapid growth of the company and increasing profitability, the ratio is improving gradually. Ratio of FY 2023-24 being second year of operations as a company is reflecting extraordinary numbers.
5	Return on Investment	4,782.28	9,474.76	44.45%	29.42%	50.41%	Profit increased in proportion to investment deployed as in previous year due to procuring better terms from the vendors, cost optimization and with increase in revenue from overheads not increasing proportionately.
6	Inventory Turnover Ratio	N/A	N/A	N/A	N/A	N/A	
7	Trade Receivables turnover ratio	44,413.17	7,602.50	5.84	6.19	-4.69%	
8	Trade payables turnover ratio	19,413.91	3,419.34	16.24	9.40	71.06%	Trade Payable turnover ratio increased considerably due to increase in trade from internal cash accounts, which leads to procuring better terms from the vendors and accordingly increasing profit margin.
9	Net capital turnover ratio	44,413.17	7,377.03	18.89	34.53	-45.29%	Additional working capital was infused mainly from internal cash accounts, which leads to procuring better terms from the vendors and accordingly increasing profit margin.
10	Net profit ratio	3,001.17	44,813.27	6.28%	6.23%	0.86%	Net profit ratio increased due to procuring better terms from the vendors, cost optimization and with increase in revenue from overheads not increasing proportionately.
11	Return on Capital employed	4,207.68	8,513.54	63.77%	64.35%	-0.99%	



30 First Time Adoption of Ind AS

These are the Company's first financial statements prepared in accordance with Ind AS. The Accounting policies set out in notes forming part of financial statements have been applied in preparing the financial statements for the year ended 31 March 2025, the comparative information presented in these financial statements for the year ended 31 March 2024 and in the preparation of an opening Ind AS Balance sheet at 01 April 2023. An explanation of how the transition from previous GAAP to Ind AS has affected the company's financial position, financial performance and cash flows is set out in the following tables and notes.

Ind AS: -

(i) Classification and measurement of financial assets

The Company has classified the financial assets on the basis of the facts and circumstances that exist at the date of transition to Ind AS.

(ii) Deemed cost of property, plant and equipment and intangible assets

The Company has elected to continue with the carrying value of PPE as per the books of the partnership firm as on the transition date and use the same as deemed cost under Ind AS.

(iii) Fair value measurement of financial assets and financial liabilities at initial recognition

The Company has applied the requirements in paragraph B5.1.2A (b) of Ind AS 109 prospectively to transactions entered into on or after the date of transition to Ind AS. This exemption has been availed by the Company.

(iv) Business Combinations

Ind AS 101 provides the option to apply Ind AS 103 prospectively from the transition date or from a specific date prior to the transition date. This provides relief from full retrospective application that would require restatement of all business combinations prior to the transition date. The Company elected to apply Ind AS 103 prospectively to business combinations occurring after its transition date. Business combinations occurring prior to the transition date have not been restated.

(v) Derecognition of financial assets and liabilities

The Company has not applied the derecognition requirements of Ind AS 109 retrospectively to financial assets and liabilities derecognized under Previous GAAP prior to the transition date.

(vi) Estimates

The Company estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with the estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is an objective evidence that those estimates were in error. Ind AS estimates as at April 01, 2022, are consistent with the estimates as at the same date made in conformity with previous GAAP.



Particulars	Notes	Opening Balance as at 1st April, 2023			Balance as at 31st March, 2024		
		As per IGAAP	Transition Effect	As per Ind AS	As per GAAP	Transition Effect	As per Ind AS
ASSETS							
Non-current assets							
(a) Property, plant and equipment	(a)	294.96	-43.00	251.96	297.25	-28.07	269.18
(b) Capital work-in-progress							
(c) Investment property							
(d) Right of Use Assets							
(e) Financial assets							
(i) Investment							
(ii) Loans							
(iii) Trade Receivables							
(iv) Other Financial assets							
(f) Deferred tax assets/(liabilities)	(f)	1.31	47.13	48.44	7.66	48.72	56.38
(g) Other non-current assets							
Total Non-Current Assets		296.26	5.13	301.39	304.91	21.48	326.39
Current assets							
(a) Financial assets							
(i) Investment	(i)	3946.18	12.26	3958.44	0	0	0
(ii) Trade receivables	(ii)	4580.67	-19.44	4561.23	5735.56	-36.22	6,001.34
(iii) Cash & cash equivalents	(iii)	84.03	-7.48	76.55	66.18	-35.80	40.75
(iv) Other balances with banks	(iv)	0	26.38	26.38	0	45.87	45.87
(v) Loans and advances	(v)	81.47	-16.31	65.16	1623.46	-31.88	1,691.58
(vi) Other financial assets	(vi)	0	32.43	32.43	0	32.17	32.17
(b) Current tax assets/(liabilities)							
(c) Other current assets	(c)	61.88	12.56	74.44	73.04	14.60	87.64
Total Current Assets		5817.16	12.11	5829.27	7405.20	-38.31	7543.51
Total Assets		6113.42	17.24	6138.66	8010.11	-16.83	8025.28
EQUITY AND LIABILITIES							
EQUITY							
(a) Equity Share Capital		30.00	0.00	30.00	30.00	0.00	30.00
(b) Other Equity	(b)	474.63	-115.17	359.46	1993.23	-196.61	1,796.62
Total Equity		504.63	-115.17	384.46	2023.23	-196.61	1,826.62
LIABILITIES							
Non-Current Liabilities							
Financial Liabilities							
Borrowings	(i)	1264.99	9,178.28	10,443.27	1514.81	-1,511.28	0.53
Lease Liabilities							
Other Financial Liabilities							
Provisions			56.92	56.92	0	87.43	144.35
Deferred Tax Liabilities (net)							
Other non-current liabilities							
Total Non-Current Liabilities		1264.99	115.17	1380.16	1514.81	-143.85	1,366.31
Current Liabilities							
(a) Financial Liabilities							
Borrowings	(ii)	319.33	1,179.18	1,498.51	1172.38	1,553.28	2,051.76
Lease Liabilities							
Trade Payables							
(i) Due to Micro & Small Enterprises							
(ii) Due to Other Than Micro & Small Enterprises	(ii)	8615.21	20.55	8635.76	2894.61	0.00	1,144.17
Other Financial Liabilities	(iii)	0	303.04	303.04	0	331.69	331.69
Other Current Liabilities	(iv)	56.103	34.85	90.95	152.42	29.01	181.43
Provisions	(v)	270.8103	-264.68	6.13	911.64	-123.39	78.25
Current Tax Liabilities (Net of TDS & Advance Tax Payable)					0	15.36	15.36
Total Current Liabilities		4,513.16	1,272.56	5,785.72	4,551.41	1,568.26	6,119.67
Total Liabilities		5778.15	137.73	5915.88	6066.22	136.24	6,186.00
Total Equity & Liabilities		6022.58	17.24	6039.76	8089.43	-16.83	8022.93

a) Property, Plant and Equipment

The group has opted for deemed cost exemption for property, plant and equipment under Ind AS and therefore, the carrying amount under previous GAAP is deemed to be the cost at the date of transition. The carrying amounts as at April 01, 2022 would continue to remain at the amounts as they would have remained under the previous GAAP. Adjustment of this difference in value is done under reserve and surplus account.

b) Deferred Tax Assets

Deferred tax assets were previously considered under GAAP for timing differences on Depreciation between The Companies Act, 2013 and The Income Tax Act, 1961. Whereas after adoption of Ind AS and applying provision it has been considered for all the timing differences including timing difference on depreciation.

c) Investments

Under the Previous GAAP Investments are measured at Cost whereas after adopting Ind AS the same are measured at fair value through profit or loss (FVTPL) in accordance with Ind AS 305 - Financial Instruments.

d) Trade Receivables

The Difference in Trade Receivables is due to Provision of Expected Credit loss as per Ind AS.

e) Cash and Bank Balances

Under the Previous GAAP Prepaid Card balances were classified under bank balances whereas under Ind AS it is classified as other Current assets.

f) Other bank balances, short term advances and other financial assets

Under the Previous GAAP Balances and Bank deposits held as margin in money or security against the borrowings, guarantees, other commitments was shown as short term advances whereas under Ind AS the same is regrouped as other bank balances.

Under the Previous GAAP Rent and Current money deposits was shown as other current assets whereas Under Ind AS the same is regrouped as other Financial assets.

g) Other Equity

On account of first time adoption of Ind AS company has changed method of recognizing gratuity as per actuarial reports. Thus, difference arising due to this change of method is adjusted against other equity.

h) Borrowings

Under the Previous GAAP the company has shown unsecured Loans as well as secured borrowings as long term and its current maturities under short term borrowings whereas after adoption of Ind AS Group the long Term Maturities of Loans, all other borrowings are shown as short term.

i) Trade Payables

Under the Previous GAAP Trade payables as on 01 April 2023 was shown by netting off against the prepaid card balances which are now separately shown under the other current assets as per Ind AS.

j) Other Financial liabilities, current liabilities and short term provisions

Under the Previous GAAP the company has shown the amount payable to employees and creditors for expenses as short term provision whereas under Ind AS it is shown as other financial liabilities.

Under the Previous GAAP Other Current Liabilities included all Taxes and statutory dues payable in an balance sheet date whereas under Ind AS Provision for Tax Payable is shown separately and the other statutory dues payable including contract liability as on balance sheet date is shown under the head of other current liabilities.



33.2 Reconciliation of Statement of Profit & Loss as previously reported Under IGAAP and Ind AS

Particulars	Notes	Year Ended 31st March, 2024		
		As per IGAAP	Transition Effect	As per Ind AS
Income				
Revenue from operations	(a)	34944.37	-130.85	34,813.52
Other income	(b)	81.51	-12.43	69.08
Total Income (A)		35025.87	-123.28	34902.59
Expense				
Cost of Operation	(c)	0.00	31,199.50	31,199.50
Employee benefit expense	(d)	538.33	226.25	764.58
Finance cost	(e)	67.61	0.39	68.00
Depreciation and amortisation expense	(f)	60.76	-16.60	44.16
Other expense	(g)	32322.96	-31,508.17	814.79
Total Expense (B)		32989.65	-36.22	32891.43
Profit / (loss) before Extraordinary Items and Tax (C = A-B)		2036.22	-25.05	2011.16
Tax expense				
Current tax		523.37	-1,21,767	522.15
Deferred tax		-5.73	-0,03536	-5.78
Total Tax Expense (D)		517.63	-1.25	516.37
Profit for the period / year (E = C-D)		1518.60	-23.80	1494.80
Items that will not be subsequently reclassified to profit or loss				
Change in fair value of investment carried at fair value through other comprehensive income				
Remeasurement gain/(loss) of defined benefit plans		0	-6.94	-6.94
Income tax relating to items that will not be reclassified to profit and loss		0	2.50	2.50
Other comprehensive income for the period/year		0	0.00	0.00
Total Other comprehensive income/(loss) for the period/year (F)		0	-7.44	-7.44
Total Comprehensive Income, net of income tax (G = E + F)		1518.60	-31.24	1487.36
Net Profit for the year from total operations (G)		1518.60	-31.24	1487.36

a) Revenue from Operations

A contract liability is the obligation to deliver services to a customer for which the Group has received consideration or part thereof (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group deliver services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier) as Payments on account, presented in Trade and Other Payables. Contract liabilities are recognised as revenue when the Group performs under the contract. In Previous IGAAP similar accounting practice was not followed.

b) Other Income

As per Ind AS the company measures investments at market value or NAV which ever is higher as on balance sheet of the company and thus accordingly recognises the unrealised gain through profit & loss account. Then company will recognise the differential realised gain or loss in the year of sale whereas under Previous IGAAP company recognised gain or loss only when actually realised i.e. at the year of sale.

c) Cost of Operation & Other Expenses

The Company has incurred freight and other allied expenses which was shown under the head of other expenses under Previous IGAAP whereas it is shown under the head cost of operations in Ind AS.

d) Employee benefit expenses & items Remeasured through other comprehensive income

Under the Previous IGAAP the company recognised Gratuity on payment basis whereas Under Ind AS it is recognised after obtaining appropriate reports from actuarial. And the company has recognised the gain or loss on remeasurement of defined benefit obligation or plan through items that will be not reclassified to profit & loss account.

e) Finance Cost

The Company has measured the finance cost as per Ind AS 109 whereas under Previous IGAAP it was accounted for at actual costs.

f) Depreciation

The company has changed the depreciation as per Ind AS 16 whereas under Previous IGAAP it was charged as per The Companies Act - 2013.



Additional Disclosures Forming Part of Standalone Financial Statement

1. Earnings per Share

Particulars	For the year ended 31-03-2025	For the year ended 31-03-2024
Number of Equity Shares at the beginning of the year	200,000	200,000
Number of Equity Shares at the end of the year	20,000,000	200,000
Weighted average number of equity shares outstanding during the year	20,000,000	20,000,000
Face value of each Equity Share	Rs. 10	Rs. 10
Profit after Tax available for Equity Shareholders	1,001.17	1,494.80
Basic earnings per share	10.01	7.47
Diluted earnings per share	10.01	7.47

Weighted Average Number of Equity Shares Outstanding	For the year ended 31-03-2025	For the year ended 31-03-2024
No. of Equity shares at the beginning of the year	200,000	200,000
ADD: Bonus Shares issued	19,800,000	19,800,000
LESS: Shares bought back during the year	0	0
Weighted average number of Equity shares for Basic	20,000,000	20,000,000
Weighted average number of Equity shares for Diluted	20,000,000	20,000,000
Face Value per Equity Share (₹)	10	10

2. Measurement of Financial Assets and Financial Liabilities

Particulars	Y.Y 2024-25	Y.Y 2023-24
	At Historical Cost	At Historical Cost
Financial Asset		
Trade Receivables	5,300.26	6,703.17
Loans and Advances	51.81	874.12
Cash and Cash Equivalents	47.87	30.12
Other Financial Assets	46.00	40.42
Other Financial Assets	41.09	30.12
Total Financial Asset	5,446.03	7,638.23
Financial Liabilities		
Short-term Liabilities	1,700.21	1,881.88
Trade Payables	1,344.30	1,804.47
Current & Other Financial Liabilities	10.87	83.94
Total Financial Liabilities	1,711.08	1,965.82

3. Segment Reporting

The company operates exclusively in providing all services related to transportation and logistics service and all other activities are incidental thereto, hence have similar risk and Accounting, no separate reportable segments are required under Ind AS 108, "Segment Reporting".

4. Corporate Social Responsibility

CSR Expenditure

Particulars	For the year ended 31-03-2025	For the year ended 31-03-2024
(a) Gross amount required to be spent by the Company during the year as per provisions of section 135 of the Companies Act, 2013 i.e. 2% of average net profits for the period where financial year calculation is per section 198 of the Companies Act, 2013	16.72	17.70
(b) Gross amount spent by the Company during the year / Period		
(i) For promotion of products of assets	-	-
(ii) For purposes other than (i) above	15.80	17.70
Total	15.80	17.70
(c) Shortfall (Excess) for the year / Period	(0.92)	(0.00)
(d) Total of previous year shortfall		
(e) Previous year shortfall spent during the year	0.00	0.00
(f) Reason for shortfall	Promoting education, erecting, transport, protection of art and culture, Promoting education	Promoting education, erecting, transport, protection of art and culture, Promoting education
(g) Nature of CSR Activities		
(i) CSR activities with Related Parties		
(ii) Measures of CSR Spend up to		
Opening Provision		
Created during the year / Period		
Utilised during the year / Period		
Closing Provision		

5. Auditor's remuneration

Particulars	For the year ended 31-03-2025	For the year ended 31-03-2024
As at the	0.00	0.00



Particulars	Rs. in Lakhs	
	31/03/2024	31/03/2023
Provision for interest on bank deposits	113.80	142.80
Provision for interest on bank deposits	0.00	-
Provision for interest on bank deposits	18.70	-
Total	132.50	142.80

*The provision under Income Tax Act, 1961 is an amount outstanding mentioned in the income tax return of interest and dividend.

1. Bank Guarantee

The bank guarantee has been issued for the purpose of the contract.

2. Unpaid dividend under Income Tax Act and Interest Tax

The Company's dividend is payable to the shareholders and the interest on the dividend is payable to the shareholders. The Management has provided for the dividend and interest on the dividend in the financial statements. The Management has provided for the dividend and interest on the dividend in the financial statements.

Particulars	Rs. in Lakhs	
	31/03/2024	31/03/2023
Opening Balance	-	-
Opening balance of Deferred Tax liability	-	-
Opening balance of Deferred Tax liability	55.78	44.09
Expenses/ Income for the current year	-	-
DTA/DTL on account of Depreciation as per Companies Act and Income Tax Act	10.38	2.82
DTA/DTL on account of Contract liability	1.90	0.82
DTA/DTL on account of Share premium	2.40	0.78
DTA/DTL on account of Proposed Dividend	1.04	13.01
DTA/DTL on account of Reassessment of Deferred Dividend	10.17	2.57
DTA/DTL on account of Carry forward loss under Income Tax	1.85	0.80
DTA/DTL on account of Preliminary Expenses	2.53	0.80
DTA/DTL on account of Excess of Profit	10.18	18.91
DTA/DTL on account of Excess of Dividend	-	13.01
Closing balance of Deferred Tax liability	80.82	89.78
Closing balance of Deferred Tax Asset	-	-
Net Deferred Tax Assets	80.82	89.78

Net Deferred Tax Assets

Particulars	Balance as at 1 April, 2024	Reclassified to Statement of Profit and Loss	Reclassified to / reclassified from OCI	Balance as at 31 March, 2024
Deferred Tax Liabilities	-	-	-	-
Timing Difference on account of Proposed Dividend	1.94	(1.94)	-	0.00
Timing Difference on account of Reassessment of Deferred Dividend	10.17	-	0.17	10.34
Total	12.11	(1.94)	0.17	10.34
Deferred Tax Asset	-	-	-	-
Timing Difference on account of Share Premium	11.94	0.86	-	12.80
Timing Difference on account of Proposed Dividend	10.17	(0.86)	-	9.31
Timing Difference on account of Contract liability	13.47	1.39	-	14.86
Timing Difference on account of Excess of Profit	9.11	(0.86)	-	8.25
Timing Difference on account of Carry forward of Income Tax loss	-	1.85	-	1.85
Timing Difference on account of Preliminary Expenses	-	2.53	-	2.53
Total	54.69	4.01	-	60.70
Net Deferred Tax Assets	66.80	2.07	0.17	69.04

Particulars	Balance as at April, 2023	Reclassified to Statement of Profit and Loss	Reclassified to / reclassified from OCI	Balance as at 31 March, 2023
Deferred Tax Liabilities	-	-	-	-
Timing Difference on account of Proposed Dividend	0.01	1.04	-	1.05
Timing Difference on account of Reassessment of Deferred Dividend	10.17	-	0.17	10.34
Total	10.18	1.04	0.17	11.39
Deferred Tax Asset	-	-	-	-
Timing Difference on account of Proposed Dividend	10.17	1.85	0.00	12.02
Timing Difference on account of Share Premium	11.94	0.78	0.00	12.72
Timing Difference on account of Contract liability	13.47	1.39	0.00	14.86
Timing Difference on account of Excess of Profit	9.11	(0.86)	0.00	8.25
Timing Difference on account of Carry forward of Income Tax loss	-	1.85	0.00	1.85
Timing Difference on account of Preliminary Expenses	-	2.53	0.00	2.53
Total	54.69	4.01	0.00	60.70
Net Deferred Tax Assets	66.80	2.07	0.17	69.04



12. Expenses of other persons, salaries, Tax Deduction and Trade Payables are subject to confirmation, rectification and adjustment if any.
13. Previous period figures have been re-presented, reclassified and re-arranged wherever considered necessary to conform to the current year's presentation.
14. In the opinion of the Management, current assets have value on realization in the ordinary course of business at least equal to the amount at which they are stated except where indicated otherwise.

Particulars	Rs. in Lakhs	
	31/03/2020	31/03/2019
15. Employee benefit expenses:		
Wages and Salaries (including bonus, commission and PF contribution)	714.86	714.26
Gratuity Fund Provision	16.91	12.89
Short-Term Employee Benefit Expense	15.10	17.47
Total	746.87	744.62

Gratuity Fund Plan

The Gratuity scheme is a defined benefit plan that provides for a lump sum payment on exit either by way of retirement, death, disability or resignation. The benefit is defined on the basis of last drawn salary and the period of service and paid as lump sum at exit. Liability payable is not restricted to the maximum limit prescribed under the Payment of Gratuity Act, 1972. The liability in respect thereof is determined by actuarial valuation at the year end based on the Projected Unit Credit method and is recognized as a charge in profit/loss.

a. The following table sets forth the particulars as stated of the defined benefit plan of the Company for the year ended 31 March 2020 and 31 March 2019:

Particulars	Gratuity Fund (Liabilities) (Rs. in Lakhs)		
	Present value of defined benefit obligation	Fair value of Plan Asset	Net
As at 31-April-2019	85.57	-	85.57
Current service cost	12.30	-	12.30
Interest expense (1 month)	5.85	-	5.85
Total Amount recognized in profit and loss	18.15	-	18.15
Re-measurement (gains/losses):			
Gains/losses from changes in financial assumptions	4.77	-	4.77
Gains/losses arising from experience adjustments	(5.46)	-	(5.46)
Total Amount recognized in P&L in comprehensive income	13.08	-	13.08
Employee contributions	-	-	-
Investments (profits/loss)	-	-	-
Benefits payments	(3.93)	-	(3.93)
As at 31-March-2020	111.49	-	111.49

Particulars	Rs. in Lakhs		
	31-Mar-20	31-Mar-19	31-Mar-18
As at 31-April-2019	85.57	-	85.57
Current service cost	12.30	-	12.30
Interest expense (1 month)	5.85	-	5.85
Total Amount recognized in profit and loss	18.15	-	18.15
Re-measurement (gains/losses):			
Gains/losses from changes in financial assumptions	4.77	-	4.77
Gains/losses arising from experience adjustments	(5.46)	-	(5.46)
Total Amount recognized in P&L in comprehensive income	13.08	-	13.08
Employee contributions	-	-	-
Investments (profits/loss)	-	-	-
Benefits payments	(3.93)	-	(3.93)
As at 31-March-2020	111.49	-	111.49

Particulars	2019-20	2018-19
Defined Benefit (net asset/liability)		

Particulars	Rs. in Lakhs	
	2019-20	2018-19
The net liability is detailed above relating to fund are as follows:		
Present value of defined obligations	111.49	85.57
Fair value of plan asset	-	-
Net defined liability	111.49	85.57

Particulars	2019-20		2018-19
Actuarial Assumptions			
Discount rate	6.50%		7.50%
Salary escalation rate	3.00%		3.00%
	Indian Rupee		Indian Rupee (INR)
	Indian Rupee (INR)		Indian Rupee (INR)
Interest rate on borrowings	10.00%		10.00%

Change in Assumptions	Increase/(Decrease) in OBO	
	Discount Rate	Salary escalation Rate
For the year ended 31-03-2020	6.50%	3.00%
Change compared to previous year	(0.00%)	0.00%
For the year ended 31-03-2019	7.50%	3.00%



(Rm. in Lakhs)		
Particulars	1.7.2024-25	1.7.2023-24
Defined benefit obligation		
Present value		
Decreased by (1)	104.52	81.07
Increased by (2)	128.87	128.25
Balance Estimated Basic		
Decreased by (3)	128.87	128.25
Increased by (4)	104.52	81.07
Defined benefit liability		
Present value	127.06	95.47
Increased by (5)	127.73	95.45

(Rm. in Lakhs)		
Particulars	2024-25	2023-24
Current - Amount due within one year	13.00	8.45
Non-Current - Amount due after one year	107.16	87.22

12 First Three statements of IAS 25

Three financial statements, for the year ended March 31, 2025, are the first financial statements, the company has prepared in accordance with Ind AS. For periods up to and including the year ended March 31, 2024, the company prepared financial statements in accordance with accounting standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 ("Indian GAAP" or "Previous GAAP"). Accordingly, the company has prepared financial statements which comply with Ind AS applicable for the year ended on March 31, 2025, together with the comparative period data as at and for the year ended March 31, 2024, as disclosed in the summary of material accounting policies.

In preparing these financial statements, the company has commenced on November 01, 2024 to comply with the revised accounting principles under IFRS (2019) Regulations, 2020 and accordingly previous year figures are reclassified & restated wherever necessary.

13 Financial Risk Management Objectives

The Group's Risk Management Framework encompasses policies relating to the identification, analysis, evaluation, treatment, mitigation and monitoring of the strategic, internal and operational risks that to achieving the company's business objectives. It seeks to identify the adverse impact of these risks, that could affect the entity as a group, to develop risk control strategies effectively and achieve its long term corporate objectives. The focus of risk management is to provide a risk and reward balance.

The group is exposed to market risk, credit risk and liquidity risk. The group's risk management focuses the management of these risks. The nature of risk management is critical for the group's continuing profitability and such involved with the group is appropriate for the risk exposure relating to its business operations.

The group's Board of Directors is ultimately responsible for the overall risk management approach and for approving the risk strategy and principles. No significant changes were made in the risk management objectives as at March 31, 2025 and March 31, 2024, March 31, 2023. The management of the group reviews and approves policies for managing each of these risks which are summarized below:

(A) Credit risk

Credit risk is the risk of financial loss to the group if a customer or counterparty to a financial instrument fails to meet its own contractual obligations and which primarily arises from the group's receivables from customers and from its financial assets including deposits with banks and other financial institutions.

(B) Trade Receivables

Customer credit risk is managed in accordance with group's credit policy, procedures and controls relating to customer credit risk management. Trade receivables are monitored closely. Outstanding customer receivables are regularly monitored. The aging analysis of trade receivables as at the reporting date is as mentioned in Note 4.1.

In order to reduce this liability, the company, with respect to long duration receivables, creditworthiness of the customer is assessed through reviewing of its financials, status of business in the group, financial, market reports and reference checks. The group remains vigilant and regular assessment of business of customers during execution of contracts with a view to monitor risk of delay and default.

The group calculates expected credit loss for all financial assets based on historical conditions, current conditions, and forecasts and future economic conditions.

Further, the group's management exposure to credit risk at the reporting date is the carrying amount of each financial asset. The Company monitors credit risk very closely. The Management impact analysis shows credit risk and impact assessment as low.

(C) Other Financial Assets

The credit risk for deposits with banks and cash and cash equivalents is not considered high, since the deposits are in reputable banks with high quality secured credit ratings. However, impairment loss has been recorded in respect of bank deposits that are with respect to commercial banks and are not paid due dates. The carrying amount is disclosed as the group's investment in bank deposits and the risk exposure is low as these are generally held with banks and financial institutions with good credit ratings.

The following are the contractual maturities of financial assets, based on contractual cash flows:

(Rm. in Lakhs)				
Particulars	Up to 1 Year	1 Year - 5 Years	More Than 5 Years	Total
As at 31st March, 2025				
Investments	-	-	-	-
Trade Receivables	8,168.86	-	-	8,168.86
Bank balances other than Cash and cash equivalents	39.04	-	-	39.04
Loans	57.83	-	-	57.83
Other Financial assets	41.89	-	-	41.89
As at 31st March, 2024				
Investments	-	-	-	-
Trade Receivables	8,769.39	-	-	8,769.39
Bank balances other than Cash and cash equivalents	40.89	-	-	40.89
Loans	674.52	-	-	674.52
Other Financial assets	31.27	-	-	31.27



(B) Liquidity Risk

Liquidity risk is the risk that the group will face in meeting its obligations associated with the financial liabilities. Group's approach in managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

The Group's objectives in managing its financial liquidity is to meet its short and medium term requirements. The Company relies on a mix of bank borrowings, capital and other operating activities to meet its working capital needs. The current committed lines of credit are sufficient to meet its short to medium term expansion needs. The Group also monitors selling forecasts of its liquidity requirements to ensure that it has sufficient cash to meet operational needs.

The table below provides information on the Group's financial liabilities due for payment in the following period at the balance sheet date to the contractually maturity date.

(B) (continued)				
Particulars	Less Than 1 Year	1 Year - 5 Years	More Than 5 Years	Total
As at 31st March, 2023				
- Bank borrowings	3,799.25	-	-	3,799.25
- Trade payables	1,844.70	-	-	1,844.70
- Other Financial Liabilities	11.47	-	-	11.47
As at 31st March, 2022				
- Bank borrowings	2,086.86	1.52	-	2,088.38
- Trade payables	2,891.35	-	-	2,891.35
- Other Financial Liabilities	131.54	-	-	131.54

(C) Market Risk

Market risk is the risk that the market value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risks: foreign currency risk, interest rate risk and equity risk.

(i) Foreign currency risk

The table below is the Company's most significant currency. As a consequence, the Company's results are presented in Indian Rupee. So, the Company is not exposed to exchange risk.

(ii) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Group's main interest rate risk arises from long-term borrowings with floating interest rates. The Group expresses the interest rate risk by regularly reviewing the interest rates on the basis of the interest of the Group. The Group has following terms borrowings.

Particulars	31/03/2023	31/03/2022	31/03/2021
From State Bank of India for Working Capital	9.50%	9.50%	9.50%
From HFC Bank Ltd. Working Capital	9.51%	-	-
From HFC Bank - Auto payback term for Motor Car	9.60%	9.60%	9.60%
From Commercial Bank for term loan	9.00%	-	-
From Commercial Bank for term loan	9.00%	-	-
From Commercial Bank for term loan	9.00%	-	-
From Commercial Bank for term loan	9.00%	-	-
From Commercial Bank for term loan	9.00%	-	-
From Commercial Bank for term loan	9.00%	-	-
From Commercial Bank for term loan	9.00%	-	-
From Commercial Bank for term loan	9.00%	-	-
From Commercial Bank for term loan	9.00%	-	-

(iii) Equity Risk

The Company does not have derivative of which are exposed to equity market risk.



14. Additional information pursuant to Division II of Schedule III to the Companies Act, 2013 'General instructions of enterprises consolidated as subsidiaries for the preparation of restated consolidated financial information

(i) As of March 31, 2025

Name of the entity	Net assets i.e. total assets minus		Share in profit/ (loss)		Share in OCI		Share in total comprehensive income	
	% of consolidated net assets	Amount (Rs. in Lakhs)	% of consolidated profit/ (loss)	Amount (Rs. in Lakhs)	% of consolidated OCI	Amount (Rs. in Lakhs)	% of consolidated total other comprehensive income	Amount (Rs. in Lakhs)
Holding Company								
Yatayat	99.93%	4,865.00	99.89%	2,997.88	100.00%	0.52	99.89%	2,998.40
Subsidiaries								
Transware	18.55%	903.24	0.11%	3.24	0.00%	0.00	0.11%	3.24
Total	118.49%	5,768.24	100.00%	3,001.12	100.00%	0.52	100.00%	3,001.63
Elimination	18.49%	899.99	0%	0%	0%	0%	0%	0%
Total	100.00%	4,868.25	100.00%	3,001.12	100.00%	0.52	100.00%	3,001.63



15. Additional regulatory information required by Schedule III

a) Details of Benami Property held

The Company does not hold any benami property as defined under the Benami Transactions (Prohibition) Act, 1988. No proceeding has been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

b) Willful Defaulter

Company is not declared willful defaulter by any bank or financial institution or other lender.

c) Relationship with Struck off Companies

The Company has not carried out any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 550 of the Companies Act, 1956.

d) Registration of Charge

The Company does not have any charges or satisfaction, which is yet to be registered with ROC beyond the statutory period.

e) Compliance with number of layers of companies

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

f) Disclosure where company has given loan or invested to other

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall:

- (a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
- (b) Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

g) Disclosure where company has received fund from other person or entity to lend or invest in other person or entity

A company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

- (a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

h) Undisclosed Income

The Company does not have any such transaction which is not recorded in the books of accounts that has been summarised or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (Such as search or survey or any other relevant provisions of the Income Tax Act, 1951).

i) Details of Crypto Currency

The Company has not traded or invested in crypto currency or virtual currency during the financial year.

j) Other Statutory Disclosures as per the Companies Act, 2013

The Company has not carried out any revolution of Property, Plant and Equipment in any of the period reported in the Financial Statement hence reporting is not applicable.

As per our report of even date
Sanjay Vaidya & Associates

Chartered Accountants

Firm Reg. No. 135338/W

Sanjay Vaidya (FCA)

(Partner)

M.No. 95020

UDIN: 25150029BIMZYQW921

Place: Ahmedabad

Date: 27/08/2023

For and on behalf of the Board of Directors

Yatayat Corporation India Limited

YATAYAT CORPORATION INDIA LIMITED

YATAYAT CORPORATION INDIA LIMITED

Shreyas Aggarwal

Managing Director

DIN: 09636812

Rajesh Taneja

Company Secretary

M.No. A24387

Meena Aggarwal

Director

DIN: 09636833

Rajesh Taneja

Chief Financial Officer

DIRECTOR



YATAYAT CORPORATION INDIA LIMITED

(CIN: U60231GJ2022PLC132829)

Notes forming part of the Consolidated Financial Statements

1. COMPANY INFORMATION

"Yatayat Corporation India Limited (Formerly Known as Yatayat Corporation India Private Limited) is Public Limited Company domiciled in India having its registered office at 7/A, Bharat Society, Ved Mandir Road, Kankaria, Ahmedabad - 380022, Gujarat. The company was incorporated on 14th June 2022 under the provision of Companies Act 2013 applicable in India. Company is incorporated by conversion of partnership firm M/s. Yatayat Corporation of India. The Company is providing Goods Transport Agency (GTA) services by way of road transport and logistics along with carrying and forwarding activities.

During the year under review, the company has floated 100% subsidiary namely 'Transwave Logistics Private Limited' by acquiring a ongoing business carrying out third party logistic services like freight forwarding, clearing and forwarding agency services and warehousing. As a result, financial statement for the year ended 31st March 2025 represents the first consolidated financial statements of the Company, which includes the results of the acquired subsidiary. Hence, the comparative period ending 31st March 2024 presented in these financial statements are based on the standalone financial statements of the Company and do not reflect the consolidation."

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Preparation

The Consolidated financial statements have been prepared on a going concern basis, and the accounting policies set out below and in the notes to the financial statements have been applied consistently to all periods presented in these financial statements.

These financial statements have been prepared on a historical cost basis, unless otherwise stated. The accrual basis of accounting has been used.

2.2 Use of Estimates

The preparation of financial statements in conformity with the Indian Accounting Standard requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. For



developing the accounting estimates management uses appropriate measurement techniques. The group changes the accounting estimates if the circumstances on which the estimates are based, are changed. Any changes in accounting estimates are accounted prospectively in statement of Profit or Loss, except the changes in accounting estimates gives raise to changes in assets and liabilities or relates to item of equity recognised by adjusting carrying amount of such Asset, liabilities or item of equity respectively.

Critical Accounting Estimates, Assumptions, Judgements of Estimates and Judgements

Use

Preparation of Consolidated Financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect application of accounting policies and reported amount of assets, liabilities, income, expenses and disclosures of contingent liabilities at date of these financial statements and reported amount of revenues and expenses for the years presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods affected.

Significant Management Judgements

In process of applying Group's accounting policies, management has made following estimates, assumptions and judgements, which have significant effect on amounts recognised in financial statement:

(a) Contingencies

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(b) Allowance for uncollected accounts receivable and advances.

Trade receivables do not carry any interest and are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables are written off when management deems them not to be collectible. Impairment is made on expected credit losses, which are present value of cash shortfall over expected life of financial assets

Estimation Uncertainty

Information about estimates and assumptions that have most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below.

(a) Revenue Recognition

Where revenue contracts include deferred payment terms, management of Group determines fair value of consideration receivable using expected



collection period and interest rate applicable to similar instruments with a similar credit rating prevailing at date of transaction.

(b) Recoverability of Advances/ Receivables

Group from time-to-time review recoverability of advances and receivables. Review is done at least once in a financial year and such assessment requires significant management judgement based on financial position of counterparties, market information and other relevant factors.

(c) Provisions and Contingencies

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(d) Defined Benefit Obligation (DBO)

Management's estimate of DBO is based on a number of critical underlying assumptions such as standard rates of inflation, medical cost trends, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may impact DBO amount and annual defined benefit expenses

2.3 Classification of Assets and Liabilities in Current vs. Non Current

Group presents assets and liabilities in statement of financial position based on current/ non-current classification.

Group has presented non-current assets and current assets before equity, non-current liabilities and current liabilities in accordance with Schedule III, Division II of Companies Act, 2013 notified by MCA.

An asset is treated as current when it is:

- (i) Expected to be realised or intended to be sold or consumed in normal operating cycle; or
- (ii) Held primarily for the purpose of trading; or
- (iii) Expected to be realised within twelve months after the reporting period; or
- (iv) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non current.



A Liability is treated as current when it is:

- (i) Expected to be settled in normal operating cycle; or
- (ii) Held primarily for the purpose of trading; or
- (iii) Due to be settled within twelve months after the reporting period; or
- (iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities are classified as non current.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

2.4 Property, Plant and Equipment

The group recognised the item of Property, Plant and Equipment which qualifies the recognition criteria shall be initially recognised at cost.

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. Capital work in progress is stated at cost, net of accumulated impairment loss, if any

The cost of the Item of Property, Plant and Equipment comprises of : a) Purchase price (Including import duties and non refundable purchase taxes) , after deducting trade discounts and rebates , b) Any cost directly attributable cost of bringing the asset to its working condition for its intended use , c) the initial estimate of cost of dismantling and removing the item and restoring the site on which the asset is located.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the group and the cost of the asset can be measured reliably. The carrying amount of the replaced component is derecognised when replaced. All other repairs and maintenance are charged to the statement of profit and loss during the reporting period in which they are incurred.

Further, advances paid towards the acquisition of property, plant & equipment outstanding at each balance sheet date are classified as capital advances under other non-current assets.

The cost of property, plant and equipment not ready to use are disclosed under capital work -in- progress.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset at the time of disposal and are recognized in the statement of profit and loss when the asset is derecognized



2.5 Depreciation

Depreciation on the property plant and equipments is provided under the Written Down Value Method as per the rates prescribed in Schedule II to the Companies Act, 2013 so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life. The Life of the assets has been assessed based on technical advice, considering the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.

The Group has based on a technical review and re-assessment by the management, decided to adopt the existing useful life for certain asset blocks which is different as against the useful life recommended in Schedule II to the Companies Act, 2013, since the Group believes that the estimates followed are reasonable and appropriate, considered current usage of such assets

The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any. Depreciation is charged on pro-rata basis from the date of capitalization. Individual assets costing Rs. 5000 or less are fully depreciated in the year of acquisition.

An item of property, plant and equipment or its components recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

Type of Assets	Period
Office Building	30 Years
Computer and data processing Units: End user devices, such as, desktops, laptops etc	3 Years
Office Equipment	5 Years
General Furniture & Fittings	10 Years
Motorcycle, scooters and other mopeds	10 Years
Motor buses, motor lorries, and motor cars other than those used in business of running them on hire and Heavy Vehicles	8 Years
Motor buses, motor lorries, and motor cars for those used in business of running them on hire and Heavy Vehicles	6 Years



2.6 Impairment of Property, Plant and equipment

The group, at each balance sheet date, assesses whether there is any indication of impairment of any asset &/ or cash generating unit. If such indication exists, assets are impaired by comparing carrying amount of each asset &/ or cash generating unit to the recoverable amount being higher of the net selling price or value in use.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The impairment assessment for all assets are made at each reporting date to determine whether there is any indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or Cash Generating Unit's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Profit and Loss.

2.7 Income Taxes

Income tax expense represents sum of tax currently payable and deferred tax.

Tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. Group's current tax is calculated using tax rates that have been enacted or substantively enacted by end of reporting period.

Current Tax for current and prior period shall , to the extent unpaid be recognised as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those period, the excess shall be recognised as an asset. The benefit relating to a tax loss that can be carried back to recover current tax of previous period shall be recognised as an asset.



1. A deferred tax liability shall be recognised for all the taxable temporary difference, except to the extent that the deferred tax liability arise from : i) the initial recognition of goodwill or ii) the initial recognition of asset or liability in a transactions which is not a business combination, at the time of transaction neither affect accounting profit nor taxable profit and at the time of transaction does not raise taxable and deductible temporary difference

2. A deferred tax Asset shall be recognised for all deductible temporary difference to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised, the deferred tax asset arises from the initial recognition of asset or liability in a transaction that : i) the initial recognition of goodwill or ii) the initial recognition of asset or liability in a transactions which is not a business combination, at the time of transaction neither affect accounting profit nor taxable profit and at the time of transaction does not raise taxable and deductible temporary difference.

3. A deferred tax asset shall be recognised for the carry forward of unused tax loss and unused tax credits to the extent that it is probable that taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

At the end of each reporting period the group reassesses unrecognised deferred tax asset. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws.

The group is recognised deferred tax liability or deferred tax asset for all the taxable temporary differences or deductible temporary differences associated with the investment in subsidiaries, Associates and interest in joint arrangements except to the extent : i) the parent, investor, joint venture or joint operator is able to control the timing of reversal of temporary difference and ii) it is probable that temporary difference will not reverse in foreseeable future

Current tax and deferred tax shall be recognised in profit and loss for the period except such tax arise from a transaction recognised in Other comprehensive income or directly to equity or business combination.

2.8 Employee benefits

A Short Term Employee benefit :

Liabilities for short term employee benefits that are expected to be settled wholly within 12 months after the end of the period are measured by group at



the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefits payable in the balance sheet.

B Post-employment benefit plans :

"Defined Contribution plan:

The Group's contribution to defined contribution plan paid/payable for the year is charged to the Profit and Loss Account.

The Group's superannuation scheme, state governed provident fund scheme, employee state insurance scheme (wherever applicable) and employee pension scheme are defined contribution plans. The contribution paid/payable under the schemes is recognised during the period in which the employee renders the related service."

"Defined Benefit Plan

The liabilities towards defined benefit schemes are determined by group using the Projected Unit Credit method. The liabilities or asset related to defined benefit plan is the present value of defined benefit obligation at the end of reporting period less Fair Value of Plan Asset. Actuarial valuations under the Projected Unit Credit method are carried out at the balance sheet date. Any remeasurement gain /loss due to actuarial valuation are recognized in the other comprehensive income in the period of occurrence of such gains and losses. They are included in retained earnings in the statement of changes in equity. Any changes in present value of defined benefit plant from amendments or curtailment are recognized immediately recognised to profit and loss as past service cost ."

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation. Investment in planed asset is shown on asset side as non current asset.

2.9 Borrowing cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

2.10 Revenue Recognition

"The group derives revenue principally from following streams:

(i) Sale of Services



Revenue is recognized upon transfer of control of promised services to the customer for an amount that reflects the consideration the Company expects to receive in exchange for those services, in accordance with Ind AS 115, Revenue from Contracts with Customers.

(iii) Interest income

Interest income from financial assets at fair value through profit or loss is disclosed as interest income within other income. Interest income on financial assets at amortised cost using the effective interest method is recognised in the Consolidated Statement of profit and loss as part of other income. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

(iv) Other income

All other income is accounted on accrual basis when no significant uncertainty exist regarding the amount that will be received."

(v) Contract Assets

A contract asset is the right to receive consideration in exchange for services already transferred to the customer (which consist of unbilled receivable). By transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is unconditional.

(vi) Trade Receivables

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e. only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in financial instruments-initial recognition and subsequent measurement."

(vii) Contract Liabilities

A contract liability is the obligation to deliver services to a customer for which the Group has received consideration or part thereof (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group deliver services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier) as Payments on account, presented in Trade and Other Payables. Contract liabilities are recognised as revenue when the Group performs under the contract."



2.11 Foreign Currencies

Functional and Presentation Currency

Items included in Financial Statements are measured using currency of primary economic environment in which entity operates ('functional currency'). Financial Statements are presented in Indian Rupee (₹) which is Group's functional and presentation currency. Financial Statements are presented in Lakhs rounded off up to two decimal points."

Transactions and Balances

In Financial Statements of the Group, transactions in currencies other than functional currency are translated into functional currency at exchange rates ruling at date of transaction. Monetary assets and liabilities denominated in other currencies are translated into functional currency at exchange rates prevailing on reporting date. Non-monetary assets and liabilities denominated in other currencies and measured at historical cost or fair value are not retranslated.

Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the statement of profit and loss, within finance costs. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other income/ other expense.

For Advance Consideration, date of transaction for purpose of determining exchange rate to use on initial recognition of the related asset, expense or income when the Group has received or paid advance consideration in Foreign Currency."

Non-monetary items are measured at historical cost or fair value. Items at historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions and items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of nonmonetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

In determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which the Group initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, the Group determines the transaction date for each payment or receipt of advance consideration.



2.12 Fair Value Measurement

The Group measures financial instruments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level-1 Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level-2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level-3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.



Fair-value related disclosures for financial instruments and non-financial assets that are measured at fair value are disclosed in the relevant notes.

2.13 Earning Per Share

Basic EPS

As Group calculate basic earnings per share for profit or loss (from Continuing operations) attributable to ordinary share holders of the parent entity divided by weighted average number of ordinary shares outstanding during the period.

The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earning per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- i) the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- ii) the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

2.14 Financial Instruments

A Financial Instrument is any contract that gives rise to a Financial Asset of one Entity and a Financial Liability or Equity Instrument of another Entity

a) Financial Asset

Initial Recognition and Measurement

All Financial Assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value Through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognised using trade date accounting.

Classification and Subsequent Measurement

i) Financial Assets measured at Amortised Cost (AC)

A Financial Asset is measured at Amortised Cost if the group held it within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise to cash flows on specified dates that represent solely payments of principal and interest on the principal amount outstanding.



This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss. This category generally applies to trade receivables, security deposits and other receivables.

ii) Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

A Financial Asset is measured at FVTOCI if the group held it within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that represents solely payments of principal and interest on the principal amount outstanding.

iii) Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)

A Financial Asset which is not classified in any of the above categories are measured at FVTPL. Financial assets are reclassified subsequent to their recognition, if the Group changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 – Financial Instruments.

iv) Other Equity Investments

All other equity investments are measured at fair value, with value changes recognised in Statement of Profit and Loss, except for those equity investments for which the group has elected to present the value changes in 'Other Comprehensive Income'. However, dividend on such equity investments are recognised in Statement of Profit and loss when the Company's right to receive payment is established.

Derecognition

The Group derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The balance in Other comprehensive income related to financial asset is reclassified to profit and loss at the time of derecognition or disposal.



v) Impairment of Financial Asset

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of Financial Assets other than those measured at Fair Value Through Profit and Loss (FVTPL).

Expected Credit Losses are measured through a loss allowance at an amount equal to:

The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date) or Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For Trade Receivables the company applies approach which requires expected losses to be recognised calculated on the basis of average actual losses suffered by the company during the immediately preceding five years excluding exceptional bad debts, if any. Adding to amount so calculated above is receivables that are outstanding for more than 36 months whether considered good or disputed.

For other assets, the Company uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

b Financial Liabilities

Initial Recognition and Measurement

All Financial Liabilities are recognised at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

Subsequent Measurement

Financial Liabilities are carried at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Derecognition

A Financial liability (or a part of a Financial liability) is derecognised from the group's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires. The balance in Other comprehensive income related to financial asset or liability is reclassified to profit and loss at the time of derecognition or disposal.



c Offsetting of Financial Instruments

Financial Assets and Financial Liabilities are offset and the net amount is presented in the balance sheet when, and only when, the group has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

2.15 Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects to measure the non-controlling interests in the acquiree at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

- Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.
- Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.
- Liabilities or equity instruments related to share based payment arrangements of the acquiree or share – based payments arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in



accordance with Ind AS 102 Share-based Payments at the acquisition date.

- Assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.
- Reacquired rights are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential renewal of the reacquired right.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

Any contingent consideration to be transferred by the acquirer is recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of Ind AS 109 Financial Instruments, is measured at fair value with changes in fair value recognised in profit or loss in accordance with Ind AS 109. If the contingent consideration is not within the scope of Ind AS 109, it is measured in accordance with the appropriate Ind AS and shall be recognised in profit or loss. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and subsequent its settlement is accounted for within equity.

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCI and accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCI.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.



A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

2.16 Provision and Contingencies

i) Provisions

A provision is recognized when there exists a present obligation (Legal or Constructive) as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Provisions are recognised when an group has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made about amount of obligation.

ii) Contingent Liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably, the group does not recognize a contingent liability



but discloses its existence in the financial statements.

Group should not recognise contingent liabilities, but the contingent liabilities are required to be disclosed, if outflow of resources embodying economic benefits are not remote. But if outflow of resources embodying economic benefits are remote then disclosure of contingent liabilities are not required.

The Group shall recognise the provision of contingent liabilities for which outflow of resources embodying economic benefits is probable.

iii) Contingent Asset

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits. Contingent Assets are not recognized though are disclosed, where an inflow of economic benefits is probable.

2.17 Leases

Group assesses at contract inception where a contract is, or contains, a lease. That is, if contract conveys right to control use of an identified asset for a period of time in exchange for consideration.

i) Lease Liability

At the commencement date of the lease, the group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) and does not include non-lease components (maintenance charges etc.). In calculating the present value of lease payments, the group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. Incremental borrowing rate represents rate Group would have to pay to borrow over a similar term, and with a similar security, funds necessary to obtain asset of similar value to leased asset in a similar economic environment. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, carrying amount of lease liabilities is remeasured if there is a modification, a change in lease term, a change in lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in assessment of an option to purchase underlying asset.

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

ii) Rights of use of Asset

The group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets



are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets and are subject to impairment.

The right-of-use assets are also subject to impairment.

iii Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases, (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight line basis over the lease term.

iv Group as a Lessor

Leases in which the Group does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

v Group as a Lessee

Group applies a single recognition and measurement approach for a portfolio of leases with reasonably similar characteristics, except for short-term leases and certain leases of low-value assets.

Group recognizes lease liabilities to make lease payments and right-of-use assets representing right to use underlying assets

2.18 Cash and Cash Equivalents

Cash and Cash equivalents include Cash on hand and at bank and other short-term highly liquid investments with original maturities of three months or less that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value and are held for purpose of meeting short-term cash commitments.

2.19 Intangible Asset & Amortisation of Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any. Intangible assets with finite



lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period.

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

2.20 Regulatory Updates

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. During the year ended 31st March, 2025 MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

For and on behalf of
Yash Vimawala & Associates
Chartered Accountants
FRN: 135338W



Yash Ketan Vimawala (FCA)
Partner
M. No.: 150029
UDIN: 25150029BMZYQN9921

Place: Ahmedabad
Date: 27/08/2025

For and on behalf of the Board of Directors

YATAYAT CORPORATION INDIA LIMITED

YATAYAT CORPORATION INDIA LIMITED

Meena Aggarwal
Meena Aggarwal

(Director)

DIN: 09636833

Puja Nelli
Company Secretary
M.No. A24387

Shreyan Aggarwal
Shreyan Aggarwal

(Managing Director)

DIN: 09636812

Rajesh Talreja
Chief Financial Officer

YATAYAT CORPORATION INDIA LIMITED
Consolidated Financial Statements for period 01/04/2024 to 31/03/2025

[700300] Disclosure of general information about company

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Name of company	YATAYAT CORPORATION INDIA LIMITED	
Corporate identity number	U60231GJ2022PLC132829	
Permanent account number of entity	AABCY5458N	
Address of registered office of company	7 / A , Bharat Society, Ved M a n d i r R o a d Kankaria,Ahmedabad,Ahmedabad,Gujarat,India,380022	
Type of industry	C o m m e r c i a l a n d Industrial	
Date of start of reporting period	01/04/2024	01/04/2023
Date of end of reporting period	31/03/2025	31/03/2024
Nature of report standalone consolidated	Consolidated	
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	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2024 to 31/03/2025
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Yash Vimawala & Associates
Name of auditor signing report	VIMAWALA YASH KETAN
Firms registration number of audit firm	135338W
Membership number of auditor	150029
Address of auditors	308, Skylar, Op p o s i t e Prahladnagar Fire Station, Corporate Road, Prahladnagar, Ahmedabad-380015, Gujarat
Permanent account number of auditor or auditor's firm	XX-XX-XX-416M
SRN of form ADT-1	F89841423
Date of signing audit report by auditors	27/08/2025
Date of signing of balance sheet by auditors	27/08/2025

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
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 (1) [See below]	
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plants and Equipment's	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (2) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (3) [See below]	
Disclosure in auditors report relating to inventories	Textual information (4) [See below]	
Disclosure in auditors report relating to loans	Textual information (5) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (6) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (7) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (8) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (9) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]		Textual information (10) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (11) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	As per report	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (12) [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 (13) [See below]
Disclosure in auditors report relating to managerial remuneration	As per report	
Disclosure in auditors report relating to Nidhi Company		(xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company
Disclosure in auditors report relating to transactions with related parties	Textual information (14) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (15) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (16) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (17) [See below]

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

	01/04/2024 to 31/03/2025
Disclosure in auditor's report explanatory [TextBlock]	Textual information (18) [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 (1)

Disclosure in auditors report relating to fixed assets

The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plants and Equipment's; (b)The Property Plant and Equipments have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed. (c)According to information and explanation given to us and on the basis of our examination of the record of the company, the title deeds of immovable properties are held in the name of the company or in the name of partnership firm from which the company converted into. They are in Process of getting the name changed. (d)The company has not revalued all its Property, Plant and Equipment (including Leasehold assets) through registered valuer. (e)No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under

Textual information (2)

Disclosure relating to physical verification and material discrepancies of fixed assets

(b)The Property Plant and Equipments have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed

Textual information (3)

Disclosure relating to title deeds of immovable properties

(c)According to information and explanation given to us and on the basis of our examination of the record of the company, the title deeds of immovable properties are held in the name of the company or in the name of partnership firm from which the company converted into. They are in Process of getting the name changed

Textual information (4)

Disclosure in auditors report relating to inventories

Company is into business of Providing Freight forwarding & allied Services and does not operate in any trading or manufacturing segment, thus no inventory or stock in trade is held by the Company. b)The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets; The company has been regularly submitting Stock/Book-Debt statements to such bank as per the requirements of the sanction conditions of such limits. According to information and explanation given to us and as disclosed in the financial statement, prepared in accordance with Schedule III of the Companies Act, 2013 and rules amended there under, there are no material discrepancies in the books of accounts as compared with returns submitted to bank

Textual information (5)

Disclosure in auditors report relating to loans

(iii)According to information and explanation given to us, the Company has, during the year not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties that are yet to be squared off at the end of the financial year. Except as stated as below: a)The Company has provided loans or advances in the nature of loans, or provided security to subsidiaries, joint venture, associates and other parties and the details are mentioned in the following table: Particulars Loans (Rs.In lakhs) A. Aggregate amount granted / provided during the year: Transwave Logistics Private Limited1,066.45/- B. Balance outstanding as at balance sheet date in respect of above cases: Transwave Logistics Private Limited1,066.45/-

Textual information (6)

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

(iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and section 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and securities

Textual information (7)

Disclosure in auditors report relating to deposits accepted

(v) In our opinion and according to the information and explanation provided to us, the Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable

Textual information (8)

Disclosure in auditors report relating to maintenance of cost records

(vi) According to the information and explanation provided to us, the company is not required to maintain the Cost Records pursuant to rules made 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 (9)

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

According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally 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 or GST and any other statutory dues with the appropriate authorities, whichever applicable.

Textual information (10)

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

- 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, 2025 for a period of more than six months from the date on which they become payable.

Textual information (11)

Disclosure relating to disputed statutory dues [Text Block]

- According to the information and explanation given to us, details of pending dues as at March 31, 2025 are as follows:

No	Particulars	Amount (Rs. In Lakhs)
1	Income Tax	5.09/-

Textual information (12)

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

Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments.

Textual information (13)

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

(xi)Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year. On general examination of records of the company, we have not received any whistle blower complaints of the company.

Textual information (14)

Disclosure in auditors report relating to transactions with related parties

(xiii)In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Standalone financial statements in Note-28 as required by the applicable accounting standards

Textual information (15)

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

During the year, the company has not made preferential allotment/private placement of equity shares. According to the explanation and information given to us, the Company has Complied with the requirements of Section 42 of the Companies Act, 2013 and the funds were utilized for the purpose it were raised

Textual information (16)

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

(xv)Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon

Textual information (17)

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

(xvi) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

Textual information (18)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To,
Board of Directors
Yatayat Corporation India Limited
(Formerly Known as Yatayat Corporation India Private Limited)

Report on the Consolidated financial statements

Opinion

We have audited the accompanying Consolidated financial statements of Yatayat Corporation India Limited (the holding company) and Transwave Logistics Private Limited (being the subsidiary company) which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, the statement of Cash Flows, the statement of changes in equity and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated 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 March 31, 2025, and its Profit/Loss and its Cash Flow for the financial year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

We have nothing to report in this regard.

Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Responsibilities of Management and Those Charged with Governance for Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the the preparation of these consolidated financial statements in term of the requirements of the Companies Act, 2013 (the Act) that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group including its subsidiary company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the holding company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group and of its subsidiary are responsible for assessing the ability of the Group and its Subsidiary to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and its subsidiary is also responsible for overseeing financial reporting process of the Group and its subsidiary.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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.

Paragraph 41(b) of this SA explains that the shaded material below cab be located in an Appendix to auditor's report. Paragraph 41(c) explains that when law, regulations or the applicable auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the benefits of public interest such communication.

Other Matters

- Consolidated financials have been prepared on the basis of consolidating financials of the following subsidiary companies:

Sr. No	Name of Subsidiary	Country of Incorporation	Extent of Holding
1	Transwave Logistics Private Limited	India	99.99%

During the financial year under review, holding company has made investments in Transwave Logistics Private Limited.

Report on Other Legal and Regulatory Requirements

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

- As required by section 143 (3) of the Act, we report that:
- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 Cash Flow Statement dealt with by this Report are in agreement with the books of account
- In our opinion, the aforesaid Consolidated financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure B”.
- With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigations which would impact its financial position.
- The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- (a) The management has represented that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in

writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The management has represented, that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities, with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- The company has not declared any dividend during the year as per section 123 of the Companies Act, 2013.

- Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility but the software is being operated by a third party software service provider, for maintaining its books of account and in absence of control report we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature been tampered with. However, as per management representations and on the basis of information and explanation available to us, there no instances of the audit trail feature being tampered with, and the audit trail has been presented by the company as per the statutory requirements for record retention

Accountants

For, Yash Vimawala & Associates

Chartered

Yash Ketan Vimawala (FCA)

(Partner)

Place: Ahmedabad

M. No.: 150029

Date: 27/08/2025

FRN No.: 135338W

UDIN: 25150029BMZYQN9921

"ANNEXURE A" TO THE INDEPENDENT AUDITORS' REPORT

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the Consolidated financial statements of the Company for the year ended March 31, 2025:

xxi: In our opinion and according to the information and explanations given to us, there are no qualifications or adverse remarks by the auditor in the Companies (Auditor’s Report) Order, 2020 report of the company incorporated in India and included in the consolidated financial statement.

Accountants	For, Yash Vimawala & Associates	Chartered

Yash Ketan Vimawala (FCA)
(Partner)

Place: Ahmedabad M. No.: 150029

Date: 27/08/2025 FRN No.: 135338W
UDIN: 25150029BMZYQN9921

“ANNEXURE B” TO THE INDEPENDENT AUDITOR’S REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of

Section 143 of the Companies Act, 2013

We have audited the internal financial controls over financial reporting of Yatayat Corporation India Limited (hereinafter referred to as “Holding Company”) and Transwave Logistics Private Limited (hereinafter referred to as “Subsidiary Company”) as of March 31, 2025 in conjunction with our audit of the Consolidated 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 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 Control over Financial Reporting issued by the "Institute of Chartered Accountants of India". 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 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 judgement, including the assessment of the risks of material misstatement of the Consolidated financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Consolidated 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 Consolidated 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 Consolidated financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, 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.

Accountants

For, Yash Vimawala & Associates

Chartered

Yash Ketan Vimawala (FCA)

(Partner)

Place: Ahmedabad

M. No.: 150029

Date: 27/08/2025

FRN No.: 135338W

UDIN: 25150029BMZYQN9921

[110000] Balance sheet

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

	31/03/2025	31/03/2024	31/03/2023
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	209.27	139.18	160.49
Other intangible assets	1,723.63	0	0
Non-current financial assets [Abstract]			
Non-current investments	0	0	0
Loans, non-current	0	0	0
Total non-current financial assets	0	0	0
Deferred tax assets (net)	61.92	56.78	48.49
Other non-current assets	0	0	0
Total non-current assets	1,994.82	195.96	208.98
Current assets [Abstract]			
Inventories	0	0	0
Current financial assets [Abstract]			
Current investments	0	0	1,060.42
Trade receivables, current	8,500.96	6,703.37	4,543.41
Cash and cash equivalents	47.62	32.32	26.53
Bank balance other than cash and cash equivalents	49.58	45.87	26.3
Loans, current	57.61	974.52	66.16
Other current financial assets	41.09	32.17	32.33
Total current financial assets	8,696.86	7,788.25	5,755.15
Other current assets	181.04	92.64	94.45
Total current assets	8,877.9	7,880.89	5,849.6
Total assets	10,872.72	8,076.85	6,058.58
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	2,000	20	20
Other equity	2,868.24	1,846.6	359.23
Total equity attributable to owners of parent	4,868.24	1,866.6	379.23
Non controlling interest	0	0	0
Total equity	4,868.24	1,866.6	379.23
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	5.52	26.71
Total non-current financial liabilities	0	5.52	26.71
Provisions, non-current	107.16	87.32	56.92
Total non-current liabilities	107.16	92.84	83.63
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	3,780.25	2,686.46	1,497.61
Trade payables, current	1,944.7	2,894.47	3,696.18
Other current financial liabilities	14.47	331.64	303.04
Total current financial liabilities	5,739.42	5,912.57	5,496.83
Other current liabilities	147.7	181.43	93.07
Provisions, current	10.2	8.25	5.82
Current tax liabilities	0	15.16	0
Total current liabilities	5,897.32	6,117.41	5,595.72
Total liabilities	6,004.48	6,210.25	5,679.35
Total equity and liabilities	10,872.72	8,076.85	6,058.58

[210000] Statement of profit and loss**Earnings per share [Table]****..(1)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 15.01	[INR/shares] 7.47
Total basic earnings (loss) per share	[INR/shares] 15.01	[INR/shares] 7.47
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 15.01	[INR/shares] 7.47
Total diluted earnings (loss) per share	[INR/shares] 15.01	[INR/shares] 7.47

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	44,813.27	34,833.52
Other income	90.08	69.09
Total income	44,903.35	34,902.61
Expenses [Abstract]		
Cost of materials consumed	39,415.91	31,199.9
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	790.96	764.58
Finance costs	191.88	68
Depreciation, depletion and amortisation expense	19.91	44.16
Other expenses	469.48	814.81
Total expenses	40,888.14	32,891.45
Profit before exceptional items and tax	4,015.21	2,011.16
Total profit before tax	4,015.21	2,011.16
Tax expense [Abstract]		
Current tax	1,019.41	522.15
Deferred tax	-5.32	-5.79
Total tax expense	1,014.09	516.36
Total profit (loss) for period from continuing operations	3,001.12	1,494.8
Total profit (loss) for period	3,001.12	1,494.8
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	0.69	-9.94
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-0.17	2.5
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0.52	-7.44
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0.52	-7.44
Total comprehensive income	3,001.64	1,487.36
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0.52	-7.44
Total comprehensive income	3,001.64	1,487.36
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

[210000a] Statement of profit and loss**Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]****..(1)**

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-0.17	2.5

[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	3,001.12	1,494.8		3,001.12
Changes in comprehensive income components	0	0.01		0
Total comprehensive income	3,001.12	1,494.81		3,001.12
Other changes in equity [Abstract]				
Other additions to reserves	0.52	-7.44		0.52
Deductions to reserves [Abstract]				
Other deductions to reserves	1,980	0		1,980
Total deductions to reserves	1,980	0		1,980
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	-1,979.48	-7.44		-1,979.48
Total increase (decrease) in equity	1,021.64	1,487.37		1,021.64
Other equity at end of period	2,868.24	1,846.6	359.23	2,868.24

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	1,494.8		3,001.12	1,494.8
Changes in comprehensive income components	0.01		0	0.01
Total comprehensive income	1,494.81		3,001.12	1,494.81
Other changes in equity [Abstract]				
Other additions to reserves	-7.44		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		1,980	0
Total deductions to reserves	0		1,980	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0			
Other appropriations	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	-7.44		-1,980	0
Total increase (decrease) in equity	1,487.37		1,021.12	1,494.81
Other equity at end of period	1,846.6	359.23	2,874	1,852.88

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member] 31/03/2023	Retained earnings [Member]		
		01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		3,001.12	1,494.8	
Changes in comprehensive income components		0	0.01	
Total comprehensive income		3,001.12	1,494.81	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other deductions to reserves		1,980	0	
Total deductions to reserves		1,980	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Other appropriations		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		-1,980	0	
Total increase (decrease) in equity		1,021.12	1,494.81	
Other equity at end of period	358.07	2,874	1,852.88	358.07

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Other retained earning [Member]			Other equity components [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	3,001.12	1,494.8		0
Changes in comprehensive income components	0	0.01		
Total comprehensive income	3,001.12	1,494.81		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0.52
Deductions to reserves [Abstract]				
Other deductions to reserves	1,980	0		0
Total deductions to reserves	1,980	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0	0		
Total interim dividend appropriation	0	0		
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation				0
Other appropriations	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		
Other changes in equity, others	0	0		0
Total other changes in equity	-1,980	0		0.52
Total increase (decrease) in equity	1,021.12	1,494.81		0.52
Other equity at end of period	2,874	1,852.88	358.07	-5.76

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other equity components [Member]		Other comprehensive income, others [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	-7.44		0.52	-7.44
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	-7.44		0.52	-7.44
Total increase (decrease) in equity	-7.44		0.52	-7.44
Other equity at end of period	-6.28	1.16	-5.76	-6.28

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other comprehensive income, others [Member]
	31/03/2023
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Changes in equity [Abstract]	
Other equity at end of period	1.16

[320000] Cash flow statement, indirect

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	4,015.21	2,011.16	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	191.88	68	
Adjustments for decrease (increase) in trade receivables, current	-1,798.21	-2,159.11	
Adjustments for decrease (increase) in other current assets	-88.4	1.89	
Adjustments for other financial assets, current	-8.92	0.16	
Adjustments for increase (decrease) in trade payables, current	-949.78	-801.7	
Adjustments for increase (decrease) in other current liabilities	-33.73	88.27	
Adjustments for depreciation and amortisation expense	19.91	44.16	
Adjustments for provisions, current	21.79	32.83	
Adjustments for other financial liabilities, current	-317.17	28.6	
Adjustments for interest income	69.61	37.83	
Adjustments for fair value losses (gains)	-3.23	-1.48	
Other adjustments to reconcile profit (loss)	0.69	-9.94	
Other adjustments for non-cash items	0.63	-12.6	
Total adjustments for reconcile profit (loss)	-3,034.15	-2,758.75	
Net cash flows from (used in) operations	981.06	-747.59	
Income taxes paid (refund)	1,034.57	506.99	
Net cash flows from (used in) operating activities	-53.51	-1,254.58	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	90.86	4	
Purchase of property, plant and equipment	1,901.25	25.37	
Proceeds from sales of investment property	0	1,072.18	
Cash advances and loans made to other parties	-916.91	908.36	
Interest received	69.61	37.83	
Other inflows (outflows) of cash	-3.71	-19.57	
Net cash flows from (used in) investing activities	-827.58	160.71	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	458.45	335	
Repayments of borrowings	26.71	19.79	
Interest paid	191.88	68	
Other inflows (outflows) of cash	656.53	852.45	
Net cash flows from (used in) financing activities	896.39	1,099.66	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	15.3	5.79	
Net increase (decrease) in cash and cash equivalents	15.3	5.79	
Cash and cash equivalents cash flow statement at end of period	47.62	32.32	26.53

[610100] Notes - List of accounting policies

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of significant accounting policies [TextBlock]	Textual information (19) [See below]	Textual information (20) [See below]

Textual information (19)

Disclosure of significant accounting policies [Text Block]

1 COMPANY
INFORMATION

Yatayat Corporation India Limited (Formerly Known as Yatayat Corporation India Private Limited) is Public Limited Company domiciled in India having its registered office at 7/A, Bharat Society, Ved Mandir Road, Kankaria, Ahmedabad - 380022, Gujarat.

The company was incorporated on 14th June 2022 under the provision of Companies Act 2013 applicable in India.

Company is incorporated by conversion of partnership firm M/s. Yatayat Corporation of India. The Company is providing Goods Transport Agency (GTA) services by way of road transport and logistics along with carrying and forwarding activities.

During the year under review, the company has floated 100% subsidiary namely 'Transwave Logistics Private Limited ' by acquiring a ongoing business carrying out third party logistic services like freight forwarding, clearing and forwarding agency services and warehousing. As a result, financial statement for the year ended 31st March, 2025 represents the first consolidated financial statements

of the Company,
which includes the
results of the
acquired subsidiary.
Hence, the
comparative period
ending 31st March,
2024 presented in
these financial
statements are
based on the
standalone financial
statements of the

Company and do not reflect the consolidation.

SIGNIFICANT 2 ACCOUNTING POLICIES

2.1

Basis of Preparation

The Consolidated financial statements have been prepared on a going concern basis, and the accounting policies set out below and in the notes to the financial statements have been applied consistently to all periods presented in these financial statements.

These financial statements have been prepared on a historical cost basis, unless otherwise stated. The accrual basis of accounting has been used

S.No.	Name of the Subsidiary Company	Period/Year ended on	Audited/Reviewed/Unaudited
1	Transwave Logistics	March 31, 2025	Audited

2.2

Use of Estimates

The preparation of financial statements in conformity with Indian Accounting Standard requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. For developing the accounting estimates management uses appropriate measurement techniques. The group changes the accounting estimates if the circumstances on which the estimates is based , is changed . Any changes in accounting estimates are accounted prospectively in statement of Profit or Loss , except the changes in accounting estimates gives raise to

changes in assets and liabilities or
relates to item of equity recognised

by adjusting carrying amount of such Asset , liabilities or item of equity respectively.

Critical Accounting Estimates, Assumptions, Judgements

Use of Estimates and Judgements

Preparation of Standalone Financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect application of accounting policies and reported amount of assets, liabilities, income, expenses and disclosures of contingent liabilities at date of these financial statements and reported amount of revenues and expenses for the years presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods affected.

Significant Management Judgements

In process of applying Group's accounting policies, management has made following estimates, assumptions and judgements, which have significant effect on amounts recognised in financial statement:

(a) Contingencies

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(b) Allowance for uncollected accounts receivable and advances.

Trade receivables do not carry any interest and are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables are written off when management deems them not to be collectible. Impairment is made on expected credit losses, which are present value of cash shortfall over expected life of financial assets

Estimation Uncertainty

Information about estimates and assumptions that have most significant effect on recognition and

measurement of assets, liabilities, income and expenses is provided below.

(a) Revenue Recognition

Where revenue contracts include deferred payment terms, management of Group determines fair value of consideration receivable using expected collection period and interest rate applicable to similar instruments with a similar credit rating prevailing at date of transaction.

(b) Recoverability of Advances/ Receivables

Group from time-to-time review recoverability of advances and receivables. Review is done at least once in a financial year and such assessment requires significant management judgement based on financial position of counterparties, market information and other relevant factors.

(c) Provisions and Contingencies

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(d) Defined Benefit Obligation (DBO)

Management's estimate of DBO is based on a number of critical underlying assumptions such as standard rates of inflation, medical cost trends, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may impact DBO amount and annual defined benefit expenses.

2.3

Classification of Assets and Liabilities in Current vs. Non Current

Group presents assets and liabilities in statement of financial position based on current/ non-current classification.

Group has presented non-current assets and current assets before equity, non-current liabilities and current liabilities in accordance with Schedule III, Division II of Companies Act, 2013 notified by MCA.

An asset is treated as current when it is:

(I) Expected to be realised or intended to be sold or consumed in normal operating cycle; or

- (ii) Held primarily for the purpose of trading; or
- (iii) Expected to be realised within twelve months after the reporting period; or
- (iv) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non current.

A Liability is treated as current when it is:

- (i) Expected to be settled in normal operating cycle; or
- (ii) Held primarily for the purpose of trading; or
- (iii) Due to be settled within twelve months after the reporting period; or
- (iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities are classified as non current.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

2.4

Property, Plant and Equipment

The group recognised the item of Property, Plant and Equipment which qualifies the recognition criteria shall be initially recognised at cost.

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. ,Capital work in progress is stated at cost, net of accumulated impairment loss, if any

The cost of the Item of Property, Plant and Equipment comprises of :
a) Purchase price (Including import duties and non refundable purchase taxes) , after deducting trade discounts and rebates , b) Any cost directly attributable cost of bringing the asset to its working condition for its intended use , c) the initial estimate of cost of dismantling and removing the item and restoring the site on which the asset is located.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the group and the cost of the asset can be measured reliably. The carrying amount of the replaced component is derecognised when replaced. All other repairs and maintenance are charged to the statement of profit and loss during the reporting period in which they are incurred.

Further, advances paid towards the acquisition of property, plant & equipment outstanding at each balance sheet date are classified as capital advances under other non-current assets.

The cost of property, plant and equipment not ready to use are disclosed under capital work -in-progress.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset at the time of disposal and are recognized in the statement of profit and loss when the asset is derecognized

2.5

Depreciation

Depreciation on the property plant and equipments is provided under the Written Down Value Method as per the rates prescribed in Schedule II to the Companies Act, 2013 so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life. The Life of the assets has been assessed based on technical advice, considering the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.

The Group has based on a technical review and re-assessment by the management, decided to adopt the existing useful life for certain asset blocks which is different as against the useful life recommended in Schedule II to the Companies Act, 2013, since the Group believes that

the estimates followed are

reasonable and appropriate, considered current usage of such assets

The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any. Depreciation is charged on pro-rata basis from the date of capitalization. Individual assets costing Rs. 5000 or less are fully depreciated in the year of acquisition.

An item of property, plant and equipment or its components recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

Type of Assets	Period
Office Building	30 Years
Computer and data processing Units: End user devices, such as, desktops, laptops etc	3 Years
Office Equipment	5 Years
General Furniture & Fittings	10 Years
Motorcycle, scooters and other mopeds	10 Years
Motor buses, motor lorries, and motor cars other than those used in business of running them on hire and Heavy Vehicles	8 Years
Motor buses, motor lorries, and motor cars for those used in business of running them	6 Years

on hire and
Heavy
Vehicles

2.6

Impairment of Property, Plant and equipment

The group, at each balance sheet date, assesses whether there is any indication of impairment of any asset &/ or cash generating unit. If such indication exists, assets are impaired by comparing carrying amount of each asset &/ or cash generating unit to the recoverable amount being higher of the net selling price or value in use.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The impairment assessment for all assets is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Profit and Loss.

2.7

Income Taxes

Income tax expense represents sum of tax currently payable and deferred tax

Tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax'

as reported in statement of profit
and loss because of items of income
or expense that are taxable or
deductible in other years and items
that are never taxable or deductible.
Group's current tax is calculated

using tax rates that have been enacted or substantively enacted by end of reporting period.

Current Tax for current and prior period shall , to the extent unpaid be recognised as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those period, the excess shall be recognised as an asset. The benefit relating to a tax loss that can be carried back to recover current tax of previous period shall be recognised as an asset.

1. A deferred tax liability shall be recognised for all the taxable temporary difference , except to the extent that the deferred tax liability arise from : i) the initial recognition of goodwill or ii) the initial recognition of asset or liability in a transactions which is not a business combination, at the time of transaction neither affect accounting profit nor taxable profit and at the time of transaction does not raise taxable and deductible temporary difference

2. A deferred tax Asset shall be recognised for all deductible temporary difference to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised , the deferred tax asset arises from the initial recognition of asset or liability in a transaction that : i) the initial recognition of goodwill or ii) the initial recognition of asset or liability in a transactions which is not a business combination, at the time of transaction neither affect accounting profit nor taxable profit and at the time of transaction does not raise taxable and deductible temporary difference.

3. A deferred tax asset shall be recognised for the carry forward of unused tax loss and unused tax credits to the extent that it is probable that taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

At the end of each reporting period the group reassesses unrecognised deferred tax asset. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws.

The group is recognised deferred

tax liability or deferred tax asset for all the taxable temporary differences or deductible temporary differences associated with the investment in subsidiaries, Associates and interest in joint arrangements except to the extent : i) the parent, investor , joint venture or joint operator is able to control the timing of reversal of temporary difference and ii) it is probable that temporary difference will not reverse in foreseeable future

Current tax and deferred tax shall be recognised in profit and loss for the period except such tax arise from a transaction recognised in Other comprehensive income or directly to equity or business combination.

2.8

Employee benefits

A

Short Term Employee benefit :

Liabilities for short term employee benefits that are expected to be settled wholly within 12 months after the end of the period are measured by group at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefits payable in the balance sheet.

B

Post-employment benefit plans :

Defined Contribution plan:

The Group's contribution to defined contribution plan paid/payable for the year is charged to the Profit and Loss Account.

The Group's superannuation scheme, state governed provident fund scheme, employee state insurance scheme (wherever applicable) and employee pension scheme are defined contribution plans. The contribution paid/payable under the schemes is recognised during the period in which the employee renders the related service.

Defined Benefit Plan

The liabilities towards defined benefit schemes are determined by group using the Projected Unit Credit method. The liabilities or asset related to defined benefit plan is the present value of defined benefit obligation at the end of reporting period less Fair Value of Plan Asset . Actuarial valuations under the Projected Unit Credit method are carried out at the balance sheet date. Any remeasurement gain /loss due to actuarial valuation are recognized in the other comprehensive income in the period of occurrence of such

gains and losses. They are included in retained earnings in the statement of changes in equity. Any changes in present value of defined benefit plan from amendments or

curtailment are recognized immediately recognised to profit and loss as past service cost .

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation. Investment in planed asset is shown on asset side as non current asset.

2.9

Borrowing cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

2.10

Revenue Recognition

The group derives revenue principally from following streams:

- Sale of Services

- (i) Sale of Services

Revenue is recognized upon transfer of control of promised services to the customer for an amount that reflects the consideration the Company expects to receive in exchange for those services, in accordance with Ind AS 115, Revenue from Contracts with Customers.

- (iii) Interest income

Interest income from financial assets at fair value through profit or loss is disclosed as interest income within other income. Interest income on financial assets at amortised cost using the effective interest method is recognised in the Standalone Statement of profit and loss as part of other income. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after

deduction of the loss allowance).
(iv) Other income
All other income is accounted on

accrual basis when no significant uncertainty exist regarding the amount that will be received.

(v) Contract Assets

A contract asset is the right to receive consideration in exchange for services already transferred to the customer (which consist of unbilled receivable). By transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is unconditional.

(vi) Trade Receivables

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e. only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in financial instruments—initial recognition and subsequent measurement.

(vii) Contract Liabilities

A contract liability is the obligation to deliver services to a customer for which the Group has received consideration or part thereof (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group deliver services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier) as Payments on account, presented in Trade and Other Payables. Contract liabilities are recognised as revenue when the Group performs under the contract.

2.11

Foreign Currencies

Functional and Presentation
Currency

Items included in Financial Statements are measured using currency of primary economic environment in which entity operates ('functional currency'). Financial Statements are presented in Indian Rupee (₹) which is Group's functional and presentation currency. Financial Statements are presented in Lakhs rounded off up to two decimal points.

Transactions and Balances

In Financial Statements of the Group, transactions in currencies other than functional currency are translated into functional currency at exchange rates ruling at date of transaction. Monetary assets and liabilities denominated in other currencies are translated into functional currency at exchange

rates prevailing on reporting date.
Non-monetary assets and liabilities denominated in other currencies and measured at historical cost or fair value are not retranslated.
Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the statement of profit and loss, within finance costs. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other income/ other expense.
For Advance Consideration, date of transaction for purpose of determining exchange rate to use on initial recognition of the related

asset, expense or income when the Group has received or paid advance consideration in Foreign Currency.

Non-monetary items are measured at historical cost or fair value. Items at historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions and items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of nonmonetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

In determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which the Group initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, the Group determines the transaction date for each payment or receipt of advance consideration.

2.12

Fair Value Measurement

The Group measures financial instruments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous

	market for the asset or liability
The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:	
Level-1	Quoted (unadjusted) market prices in active markets for identical assets or liabilities
Level-2	Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
Level-3	Valuation techniques for which the lowest level input that is significant to the fair value

measurement
is
unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

Fair-value related disclosures for financial instruments and non-financial assets that are measured at fair value are disclosed in the relevant notes.

2.13

Earning Per Share

Basic EPS

As Group calculate basic earnings per share for profit or loss (from Continuing operations) attributable to ordinary share holders of the parent entity divided by weighted average number of ordinary shares outstanding during the period.

The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earning per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- i) the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and

- ii) the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares

2.1 Financial Instruments

A Financial Instrument is any contract that gives rise to a Financial Asset of one Entity and a Financial Liability or Equity Instrument of another Entity

a Financial Asset

Initial Recognition and Measurement

All Financial Assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value Through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognised using trade date accounting.

Classification and Subsequent Measurement

i) Financial Assets measured at Amortised Cost (AC)

A Financial Asset is measured at Amortised Cost if the group held it within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise to cash flows on specified dates that represent solely payments of principal and interest on the principal amount outstanding.

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss. This category generally applies to trade receivables, security deposits and other receivables.

ii) Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

A Financial Asset is measured at FVTOCI if the group held it within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that represents solely payments of principal and interest on the principal amount outstanding.

iii) Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)

A Financial Asset which is not classified in any of the above categories are measured at FVTPL. Financial assets are reclassified subsequent to their recognition, if the Group changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 – Financial Instruments.

iv) Other Equity Investments

All other equity investments are measured at fair value, with value changes recognised in Statement of Profit and Loss, except for those equity investments for which the group has elected to present the value changes in 'Other Comprehensive Income'. However, dividend on such equity investments are recognised in Statement of Profit and loss when the Company's right to receive payment is established.

Derecognition

The Group derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The balance in Other comprehensive income related to financial asset is reclassified to profit and loss at the time of derecognition or disposal.

v) Impairment of Financial Asset

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of Financial Assets other than those measured at Fair Value Through Profit and Loss (FVTPL).

Expected Credit Losses are measured through a loss allowance at an amount equal to:

The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date) or Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For Trade Receivables the group applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables.

For other assets, the Company uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

b Financial Liabilities

Initial Recognition and Measurement

All Financial Liabilities are recognised at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

Subsequent Measurement

Financial Liabilities are carried at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Derecognition

A Financial liability (or a part of a Financial liability) is derecognised from the group's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires. The balance in Other comprehensive income related to financial asset or liability is reclassified to profit and loss at the time of derecognition or disposal.

c Offsetting of Financial Instruments

Financial Assets and Financial Liabilities are offset and the net amount is presented in the balance sheet when, and only when, the group has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

2.2 Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects to measure the non-controlling interests in the acquiree at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

Deferred tax assets or liabilities, and the

liabilities or assets
related to employee
benefit arrangements
are recognised and
measured in
accordance with Ind

-

-	AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.
-	Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.
-	Liabilities or equity instruments related to share based payment arrangements of the acquiree or share – based payments arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date.
-	Assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.
-	Reacquired rights are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential renewal of the reacquired right.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

Any contingent consideration to be transferred by the acquirer is recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of Ind AS 109 Financial Instruments, is measured at fair value with changes in fair value recognised in profit or loss in accordance with Ind AS 109. If the contingent consideration is not within the scope of Ind AS 109, it is measured in accordance with the appropriate Ind AS and shall be recognised in profit or loss. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and subsequent its settlement is accounted for within equity

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities

assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCI and

accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCI.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

2.2 Provision and Contingencies

i) Provisions

A provision is recognized when there exists a present obligation(Legal or Constructive) as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Provisions are recognised when an group has a present obligation as a result of past event , it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made about amount of obligation

ii) Contingent Liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably, the group does not recognize a contingent liability but discloses its existence in the financial statements.

Group should not recognised contingent liabilities ,but the contingent liabilities are required to be disclosed, if outflow of resources embodying economic benefits are not remote. But if outflow of resources embodying economic benefits are remote then disclosure of contingent liabilities are not required

The Group shall recognised the provision of contingent liabilities for which outflow of resources embodying economic benefits is probable .

iii) Contingent Asset

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits. Contingent Assets are not recognized though are disclosed, where an inflow of economic benefits is probable

2.2 Leases

Group assesses at contract inception where a contract is, or contains, a lease. That is, if contract conveys right to control use of an identified asset for a period of time in exchange for consideration

i Lease Liability

At the commencement date of the lease, the group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) and does not include non-lease components (maintenance charges etc.). In calculating the present value of lease payments, the group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. Incremental borrowing rate represents rate Group would have to pay to borrow over a similar term, and with a similar security, funds necessary to obtain asset of similar value to leased asset in a similar economic environment. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, carrying amount of lease liabilities is remeasured if there is a modification, a change in lease term, a change in lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in assessment of an option to purchase underlying asset.

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

ii Rights of use of Asset

The group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date. Right-of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets and are subject to impairment.

The right-of-use assets are also subject to impairment.

iii Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases. (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight line basis over the lease term.

iv Group as a Lessor

Leases in which the Group does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

v Group as a Lessee

Group applies a single recognition and measurement approach for a portfolio of leases with reasonably similar characteristics, except for short-term leases and certain leases of low-value assets.

Group recognizes lease liabilities to make lease payments and right-of-use assets representing right to use underlying assets

2.18 Cash and Cash Equivalents

Cash and Cash equivalents include Cash on hand and at bank and other short-term highly liquid investments with original maturities of three months or less that are

readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value and are held for purpose of meeting short-term cash commitments.

2.19 Intangible Asset & Ammortisation of Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any. Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period.

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

2.20 Regulatory Updates

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. During the year ended 31st March, 2025 MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

Textual information (20)

Disclosure of significant accounting policies [Text Block]

1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting in accordance with the Companies Act, 2013 and in accordance with accounting principles generally accepted in India (Indian GAAP) and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India, to the extent applicable.

2. GOING CONCERN:

The financial statements are prepared on a going concern basis. The management of the Company believes that due to the above, the Company will continue to operate as a going concern and will be in a position to meet all its liabilities as they fall due.

3. USE OF ESTIMATES:

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates made in preparation of the financial statements are prudent and reasonable. Actual results may differ from those estimates. Any revisions to accounting estimates are recognized prospectively in current and future periods.

4. INVENTORIES:

Raw Materials are stated at Cost. Cost is calculated on specific identification basis except colour chemicals and consumable stores & spares which are calculated on FIFO basis. Finished goods include other costs incurred in bringing the inventories to their present location. Stocks in Process and Finished goods are valued at Cost.

5. REVENUE RECOGNITION:

Sales are recognized when goods are invoiced on dispatch to customers and are recorded at net of trade discount and Goods and sales tax, etc. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists.

6. FIXED ASSETS, DEPRECIATION & AMORTIZATION:

6.1 Fixed are stated at cost of acquisition including any cost attributable to bringing the assets to their working conditions for their intended use.

6.2 Depreciation is provided on WDV method at the rates and in the manner prescribed in Schedule -II to the Companies Act, 2013.

6.3 Depreciation on additions/deletion during the period is charged on actual basis from the date of such addition/deletion.

6.4 Depreciation is not charged on Fixed Assets let out on rent.

7. IMPAIRMENT OF ASSETS:

An Asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the period in which an asset is identified as impaired. The impairment loss, if any, recognized in prior accounting periods is reversed if

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there has been a change in the estimate of recoverable amount.

8. INCOME TAX AND DEFERRED TAX:

Tax expense comprises of Current Tax and Deferred Tax. Current Income Tax is determined at the amount expected to be paid to the Income Tax Authorities after consideration of the applicable provisions of The Income Tax Act, 1961 including Benefits, Allowances and Deductions admissible under the said Act.

Deferred Taxes reflect the impact of current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier period. Deferred Tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

9. BORROWING COSTS:

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. General borrowing costs are capitalized at the weighted average of such borrowing outstanding during the period. Borrowings costs also include exchange differences arising from foreign currency borrowings. All other borrowing costs are charged to profit and loss statement of the period in which incurred. Subsidy, if any received, is recognized in the period in which received and is net-off against interest expenses during the period

10. EMPLOYEE BENEFITS:-

• Short Term Employee Benefits:

All employee benefits are payable within twelve months of rendering the services are classified as short term employee benefits. These benefits include Salary, Wages and Bonus, Compensated Absences such as paid annual leave and sickness leave. The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period of rendering of services by the employees.

Provision for Compensated absences is made by the company as at the Balance Sheet date of the un availed leave to the credit of employees in accordance with the services rules of the Company.

• Long Term Employee Benefits:

Defined Benefit Plans

The Company have leave encashment policy which can be en-cashed at the end of tenure of the service. The company has determined the leave liability on actual basis. The Company's Gratuity Benefit Scheme is Defined Benefit Plan. The Company has determined the gratuity liability on actual basis.

Defined Contribution Plans

Contribution to Provident Fund is Defined Contribution Plan. Contribution to Provident Fund is Deposited with the Regional Provident Fund Commissioner and charged to the Statement of Profit and Loss.

11. PROVISIONS, CONTINGENT ASSET AND CONTINGENT LIABILITIES:

Provisions involving substantial degree of estimation in measurement are 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. Contingent liabilities, if any, are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

• **EARNING PER SHARE:**

Basic earning per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the period.

• **EVENTS OCCURRING AFTER THE BALANCE SHEET DATE:**

Material events occurring after the balance sheet are considered up to the date of approval of the accounts by the board of directors. There are no substantial events having an impact on the results of the current period Balance Sheet

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	As per report	As per report
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (21) [See below]	Textual information (22) [See below]

Textual information (21)

Disclosure of significant accounting policies [Text Block]

1 COMPANY INFORMATION

Yatayat Corporation India Limited (Formerly Known as Yatayat Corporation India Private Limited) is Public Limited Company domiciled in India having its registered office at 7/A, Bharat Society, Ved Mandir Road, Kankaria, Ahmedabad - 380022, Gujarat.

The company was incorporated on 14th June 2022 under the provision of Companies Act 2013 applicable in India.

Company is incorporated by conversion of partnership firm M/s. Yatayat Corporation of India. The Company is providing Goods Transport Agency (GTA) services by way of road transport and logistics along with carrying and forwarding activities.

During the year under review, the company has floated 100% subsidiary namely 'Transwave Logistics Private Limited ' by acquiring a ongoing business carrying out third party logistic services like freight forwarding, clearing and forwarding agency services and warehousing. As a result, financial statement for the year ended 31st March, 2025 represents the first consolidated financial statements

of the Company,
which includes the
results of the
acquired subsidiary.
Hence, the
comparative period
ending 31st March,
2024 presented in
these financial
statements are
based on the
standalone financial
statements of the

Company and do not reflect the consolidation.

SIGNIFICANT 2 ACCOUNTING POLICIES

2.1

Basis of Preparation

The Consolidated financial statements have been prepared on a going concern basis, and the accounting policies set out below and in the notes to the financial statements have been applied consistently to all periods presented in these financial statements.

These financial statements have been prepared on a historical cost basis, unless otherwise stated. The accrual basis of accounting has been used

S.No.	Name of the Subsidiary Company	Period/Year ended on	Audited/Reviewed/Unaudited
1	Transwave Logistics	March 31, 2025	Audited

2.2

Use of Estimates

The preparation of financial statements in conformity with Indian Accounting Standard requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. For developing the accounting estimates management uses appropriate measurement techniques. The group changes the accounting estimates if the circumstances on which the estimates is based , is changed . Any changes in accounting estimates are accounted prospectively in statement of Profit or Loss , except the changes in accounting estimates gives raise to

changes in assets and liabilities or
relates to item of equity recognised

by adjusting carrying amount of such Asset, liabilities or item of equity respectively.

Critical Accounting Estimates, Assumptions, Judgements

Use of Estimates and Judgements

Preparation of Standalone Financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect application of accounting policies and reported amount of assets, liabilities, income, expenses and disclosures of contingent liabilities at date of these financial statements and reported amount of revenues and expenses for the years presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods affected.

Significant Management Judgements

In process of applying Group's accounting policies, management has made following estimates, assumptions and judgements, which have significant effect on amounts recognised in financial statement:

(a) Contingencies

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(b) Allowance for uncollected accounts receivable and advances.

Trade receivables do not carry any interest and are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables are written off when management deems them not to be collectible. Impairment is made on expected credit losses, which are present value of cash shortfall over expected life of financial assets

Estimation Uncertainty

Information about estimates and assumptions that have most significant effect on recognition and

measurement of assets, liabilities, income and expenses is provided below.

(a) Revenue Recognition

Where revenue contracts include deferred payment terms, management of Group determines fair value of consideration receivable using expected collection period and interest rate applicable to similar instruments with a similar credit rating prevailing at date of transaction.

(b) Recoverability of Advances/ Receivables

Group from time-to-time review recoverability of advances and receivables. Review is done at least once in a financial year and such assessment requires significant management judgement based on financial position of counterparties, market information and other relevant factors.

(c) Provisions and Contingencies

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(d) Defined Benefit Obligation (DBO)

Management's estimate of DBO is based on a number of critical underlying assumptions such as standard rates of inflation, medical cost trends, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may impact DBO amount and annual defined benefit expenses.

2.3

Classification of Assets and Liabilities in Current vs. Non Current

Group presents assets and liabilities in statement of financial position based on current/ non-current classification.

Group has presented non-current assets and current assets before equity, non-current liabilities and current liabilities in accordance with Schedule III, Division II of Companies Act, 2013 notified by MCA.

An asset is treated as current when it is:

(I) Expected to be realised or intended to be sold or consumed in normal operating cycle; or

- (ii) Held primarily for the purpose of trading; or
- (iii) Expected to be realised within twelve months after the reporting period; or
- (iv) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non current.

A Liability is treated as current when it is:

- (i) Expected to be settled in normal operating cycle; or
- (ii) Held primarily for the purpose of trading; or
- (iii) Due to be settled within twelve months after the reporting period; or
- (iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities are classified as non current.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

2.4

Property, Plant and Equipment

The group recognised the item of Property, Plant and Equipment which qualifies the recognition criteria shall be initially recognised at cost.

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. ,Capital work in progress is stated at cost, net of accumulated impairment loss, if any

The cost of the Item of Property, Plant and Equipment comprises of :

- a) Purchase price (Including import duties and non refundable purchase taxes) , after deducting trade discounts and rebates , b) Any cost directly attributable cost of bringing the asset to its working condition for its intended use , c) the initial estimate of cost of dismantling and removing the item and restoring the site on which the asset is located.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the group and the cost of the asset can be measured reliably. The carrying amount of the replaced component is derecognised when replaced. All other repairs and maintenance are charged to the statement of profit and loss during the reporting period in which they are incurred.

Further, advances paid towards the acquisition of property, plant & equipment outstanding at each balance sheet date are classified as capital advances under other non-current assets.

The cost of property, plant and equipment not ready to use are disclosed under capital work -in-progress.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset at the time of disposal and are recognized in the statement of profit and loss when the asset is derecognized

2.5

Depreciation

Depreciation on the property plant and equipments is provided under the Written Down Value Method as per the rates prescribed in Schedule II to the Companies Act, 2013 so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life. The Life of the assets has been assessed based on technical advice, considering the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.

The Group has based on a technical review and re-assessment by the management, decided to adopt the existing useful life for certain asset blocks which is different as against the useful life recommended in Schedule II to the Companies Act, 2013, since the Group believes that

the estimates followed are

reasonable and appropriate, considered current usage of such assets

The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any. Depreciation is charged on pro-rata basis from the date of capitalization. Individual assets costing Rs. 5000 or less are fully depreciated in the year of acquisition.

An item of property, plant and equipment or its components recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

Type of Assets	Period
Office Building	30 Years
Computer and data processing Units: End user devices, such as, desktops, laptops etc	3 Years
Office Equipment	5 Years
General Furniture & Fittings	10 Years
Motorcycle, scooters and other mopeds	10 Years
Motor buses, motor lorries, and motor cars other than those used in business of running them on hire and Heavy Vehicles	8 Years
Motor buses, motor lorries, and motor cars for those used in business of running them	6 Years

on hire and
Heavy
Vehicles

2.6

Impairment of Property, Plant and equipment

The group, at each balance sheet date, assesses whether there is any indication of impairment of any asset &/ or cash generating unit. If such indication exists, assets are impaired by comparing carrying amount of each asset &/ or cash generating unit to the recoverable amount being higher of the net selling price or value in use.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The impairment assessment for all assets is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Profit and Loss.

2.7

Income Taxes

Income tax expense represents sum of tax currently payable and deferred tax

Tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax'

as reported in statement of profit
and loss because of items of income
or expense that are taxable or
deductible in other years and items
that are never taxable or deductible.
Group's current tax is calculated

using tax rates that have been enacted or substantively enacted by end of reporting period.

Current Tax for current and prior period shall , to the extent unpaid be recognised as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those period, the excess shall be recognised as an asset. The benefit relating to a tax loss that can be carried back to recover current tax of previous period shall be recognised as an asset.

1. A deferred tax liability shall be recognised for all the taxable temporary difference , except to the extent that the deferred tax liability arise from : i) the initial recognition of goodwill or ii) the initial recognition of asset or liability in a transactions which is not a business combination, at the time of transaction neither affect accounting profit nor taxable profit and at the time of transaction does not raise taxable and deductible temporary difference

2. A deferred tax Asset shall be recognised for all deductible temporary difference to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised , the deferred tax asset arises from the initial recognition of asset or liability in a transaction that : i) the initial recognition of goodwill or ii) the initial recognition of asset or liability in a transactions which is not a business combination, at the time of transaction neither affect accounting profit nor taxable profit and at the time of transaction does not raise taxable and deductible temporary difference.

3. A deferred tax asset shall be recognised for the carry forward of unused tax loss and unused tax credits to the extent that it is probable that taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

At the end of each reporting period the group reassesses unrecognised deferred tax asset. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws.

The group is recognised deferred

tax liability or deferred tax asset for all the taxable temporary differences or deductible temporary differences associated with the investment in subsidiaries, Associates and interest in joint arrangements except to the extent : i) the parent, investor , joint venture or joint operator is able to control the timing of reversal of temporary difference and ii) it is probable that temporary difference will not reverse in foreseeable future

Current tax and deferred tax shall be recognised in profit and loss for the period except such tax arise from a transaction recognised in Other comprehensive income or directly to equity or business combination.

2.8

Employee benefits

A

Short Term Employee benefit :

Liabilities for short term employee benefits that are expected to be settled wholly within 12 months after the end of the period are measured by group at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefits payable in the balance sheet.

B

Post-employment benefit plans :

Defined Contribution plan:

The Group's contribution to defined contribution plan paid/payable for the year is charged to the Profit and Loss Account.

The Group's superannuation scheme, state governed provident fund scheme, employee state insurance scheme (wherever applicable) and employee pension scheme are defined contribution plans. The contribution paid/payable under the schemes is recognised during the period in which the employee renders the related service.

Defined Benefit Plan

The liabilities towards defined benefit schemes are determined by group using the Projected Unit Credit method. The liabilities or asset related to defined benefit plan is the present value of defined benefit obligation at the end of reporting period less Fair Value of Plan Asset . Actuarial valuations under the Projected Unit Credit method are carried out at the balance sheet date. Any remeasurement gain /loss due to actuarial valuation are recognized in the other comprehensive income in the period of occurrence of such

gains and losses. They are included in retained earnings in the statement of changes in equity. Any changes in present value of defined benefit plan from amendments or

curtailment are recognized immediately recognised to profit and loss as past service cost .

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation. Investment in planed asset is shown on asset side as non current asset.

2.9

Borrowing cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

2.10

Revenue Recognition

The group derives revenue principally from following streams:

- Sale of Services

- (i) Sale of Services

Revenue is recognized upon transfer of control of promised services to the customer for an amount that reflects the consideration the Company expects to receive in exchange for those services, in accordance with Ind AS 115, Revenue from Contracts with Customers.

- (iii) Interest income

Interest income from financial assets at fair value through profit or loss is disclosed as interest income within other income. Interest income on financial assets at amortised cost using the effective interest method is recognised in the Standalone Statement of profit and loss as part of other income. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after

deduction of the loss allowance).
(iv) Other income
All other income is accounted on

accrual basis when no significant uncertainty exist regarding the amount that will be received.

(v) Contract Assets

A contract asset is the right to receive consideration in exchange for services already transferred to the customer (which consist of unbilled receivable). By transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is unconditional.

(vi) Trade Receivables

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e. only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in financial instruments—initial recognition and subsequent measurement.

(vii) Contract Liabilities

A contract liability is the obligation to deliver services to a customer for which the Group has received consideration or part thereof (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group deliver services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier) as Payments on account, presented in Trade and Other Payables. Contract liabilities are recognised as revenue when the Group performs under the contract.

2.11

Foreign Currencies

Functional and Presentation
Currency

Items included in Financial Statements are measured using currency of primary economic environment in which entity operates ('functional currency'). Financial Statements are presented in Indian Rupee (₹) which is Group's functional and presentation currency. Financial Statements are presented in Lakhs rounded off up to two decimal points.

Transactions and Balances

In Financial Statements of the Group, transactions in currencies other than functional currency are translated into functional currency at exchange rates ruling at date of transaction. Monetary assets and liabilities denominated in other currencies are translated into functional currency at exchange

rates prevailing on reporting date.
Non-monetary assets and liabilities denominated in other currencies and measured at historical cost or fair value are not retranslated.
Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the statement of profit and loss, within finance costs. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other income/ other expense.
For Advance Consideration, date of transaction for purpose of determining exchange rate to use on initial recognition of the related

asset, expense or income when the Group has received or paid advance consideration in Foreign Currency.

Non-monetary items are measured at historical cost or fair value. Items at historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions and items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of nonmonetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

In determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which the Group initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, the Group determines the transaction date for each payment or receipt of advance consideration.

2.12

Fair Value Measurement

The Group measures financial instruments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous

	market for the asset or liability
The principal or the most advantageous market must be accessible by the Group. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:	
Level-1	Quoted (unadjusted) market prices in active markets for identical assets or liabilities
Level-2	Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
Level-3	Valuation techniques for which the lowest level input that is significant to the fair value

measurement
is
unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

Fair-value related disclosures for financial instruments and non-financial assets that are measured at fair value are disclosed in the relevant notes.

2.13

Earning Per Share

Basic EPS

As Group calculate basic earnings per share for profit or loss (from Continuing operations) attributable to ordinary share holders of the parent entity divided by weighted average number of ordinary shares outstanding during the period.

The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earning per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- i) the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and

- ii) the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares

2.1 Financial Instruments

A Financial Instrument is any contract that gives rise to a Financial Asset of one Entity and a Financial Liability or Equity Instrument of another Entity

a Financial Asset

Initial Recognition and Measurement

All Financial Assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value Through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognised using trade date accounting.

Classification and Subsequent Measurement

i) Financial Assets measured at Amortised Cost (AC)

A Financial Asset is measured at Amortised Cost if the group held it within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise to cash flows on specified dates that represent solely payments of principal and interest on the principal amount outstanding.

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss. This category generally applies to trade receivables, security deposits and other receivables.

ii) Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

A Financial Asset is measured at FVTOCI if the group held it within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that represents solely payments of principal and interest on the principal amount outstanding.

iii) Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)

A Financial Asset which is not classified in any of the above categories are measured at FVTPL. Financial assets are reclassified subsequent to their recognition, if the Group changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 – Financial Instruments.

iv) Other Equity Investments

All other equity investments are measured at fair value, with value changes recognised in Statement of Profit and Loss, except for those equity investments for which the group has elected to present the value changes in 'Other Comprehensive Income'. However, dividend on such equity investments are recognised in Statement of Profit and loss when the Company's right to receive payment is established.

Derecognition

The Group derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The balance in Other comprehensive income related to financial asset is reclassified to profit and loss at the time of derecognition or disposal.

v) Impairment of Financial Asset

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of Financial Assets other than those measured at Fair Value Through Profit and Loss (FVTPL).

Expected Credit Losses are measured through a loss allowance at an amount equal to:

The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date) or Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For Trade Receivables the group applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables.

For other assets, the Company uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

b Financial Liabilities

Initial Recognition and Measurement

All Financial Liabilities are recognised at fair value and in case of borrowings, net of directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

Subsequent Measurement

Financial Liabilities are carried at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Derecognition

A Financial liability (or a part of a Financial liability) is derecognised from the group's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires. The balance in Other comprehensive income related to financial asset or liability is reclassified to profit and loss at the time of derecognition or disposal.

c Offsetting of Financial Instruments

Financial Assets and Financial Liabilities are offset and the net amount is presented in the balance sheet when, and only when, the group has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

2.2 Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects to measure the non-controlling interests in the acquiree at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

Deferred tax assets or liabilities, and the

liabilities or assets
related to employee
benefit arrangements
are recognised and
measured in
accordance with Ind

-

-	AS 12 Income Tax and Ind AS 19 Employee Benefits respectively.
-	Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date or arise as a result of the acquisition are accounted in accordance with Ind AS 12.
-	Liabilities or equity instruments related to share based payment arrangements of the acquiree or share – based payments arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date.
-	Assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.
-	Reacquired rights are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential renewal of the reacquired right.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

Any contingent consideration to be transferred by the acquirer is recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of Ind AS 109 Financial Instruments, is measured at fair value with changes in fair value recognised in profit or loss in accordance with Ind AS 109. If the contingent consideration is not within the scope of Ind AS 109, it is measured in accordance with the appropriate Ind AS and shall be recognised in profit or loss. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and subsequent its settlement is accounted for within equity

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities

assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCI and

accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCI.

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

2.2 Provision and Contingencies

i) Provisions

A provision is recognized when there exists a present obligation(Legal or Constructive) as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Provisions are recognised when an group has a present obligation as a result of past event , it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made about amount of obligation

ii) Contingent Liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably, the group does not recognize a contingent liability but discloses its existence in the financial statements.

Group should not recognised contingent liabilities ,but the contingent liabilities are required to be disclosed, if outflow of resources embodying economic benefits are not remote. But if outflow of resources embodying economic benefits are remote then disclosure of contingent liabilities are not required

The Group shall recognised the provision of contingent liabilities for which outflow of resources embodying economic benefits is probable .

iii) Contingent Asset

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits. Contingent Assets are not recognized though are disclosed, where an inflow of economic benefits is probable

2.2 Leases

Group assesses at contract inception where a contract is, or contains, a lease. That is, if contract conveys right to control use of an identified asset for a period of time in exchange for consideration

i Lease Liability

At the commencement date of the lease, the group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) and does not include non-lease components (maintenance charges etc.). In calculating the present value of lease payments, the group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. Incremental borrowing rate represents rate Group would have to pay to borrow over a similar term, and with a similar security, funds necessary to obtain asset of similar value to leased asset in a similar economic environment. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, carrying amount of lease liabilities is remeasured if there is a modification, a change in lease term, a change in lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in assessment of an option to purchase underlying asset.

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

ii Rights of use of Asset

The group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date. Right-of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets and are subject to impairment.

The right-of-use assets are also subject to impairment.

iii Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases. (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight line basis over the lease term.

iv Group as a Lessor

Leases in which the Group does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

v Group as a Lessee

Group applies a single recognition and measurement approach for a portfolio of leases with reasonably similar characteristics, except for short-term leases and certain leases of low-value assets.

Group recognizes lease liabilities to make lease payments and right-of-use assets representing right to use underlying assets

2.18 Cash and Cash Equivalents

Cash and Cash equivalents include Cash on hand and at bank and other short-term highly liquid investments with original maturities of three months or less that are

readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value and are held for purpose of meeting short-term cash commitments.

2.19 Intangible Asset & Ammortisation of Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any. Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period.

An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

2.20 Regulatory Updates

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. During the year ended 31st March, 2025 MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

Textual information (22)

Disclosure of significant accounting policies [Text Block]

1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting in accordance with the Companies Act, 2013 and in accordance with accounting principles generally accepted in India (Indian GAAP) and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India, to the extent applicable.

2. GOING CONCERN:

The financial statements are prepared on a going concern basis. The management of the Company believes that due to the above, the Company will continue to operate as a going concern and will be in a position to meet all its liabilities as they fall due.

3. USE OF ESTIMATES:

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates made in preparation of the financial statements are prudent and reasonable. Actual results may differ from those estimates. Any revisions to accounting estimates are recognized prospectively in current and future periods.

4. INVENTORIES:

Raw Materials are stated at Cost. Cost is calculated on specific identification basis except colour chemicals and consumable stores & spares which are calculated on FIFO basis. Finished goods include other costs incurred in bringing the inventories to their present location. Stocks in Process and Finished goods are valued at Cost.

5. REVENUE RECOGNITION:

Sales are recognized when goods are invoiced on dispatch to customers and are recorded at net of trade discount and Goods and sales tax, etc. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists.

6. FIXED ASSETS, DEPRECIATION & AMORTIZATION:

6.1 Fixed are stated at cost of acquisition including any cost attributable to bringing the assets to their working conditions for their intended use.

6.2 Depreciation is provided on WDV method at the rates and in the manner prescribed in Schedule -II to the Companies Act, 2013.

6.3 Depreciation on additions/deletion during the period is charged on actual basis from the date of such addition/deletion.

6.4 Depreciation is not charged on Fixed Assets let out on rent.

7. IMPAIRMENT OF ASSETS:

An Asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the period in which an asset is identified as impaired. The impairment loss, if any, recognized in prior accounting periods is reversed if

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there has been a change in the estimate of recoverable amount.

8. INCOME TAX AND DEFERRED TAX:

Tax expense comprises of Current Tax and Deferred Tax. Current Income Tax is determined at the amount expected to be paid to the Income Tax Authorities after consideration of the applicable provisions of The Income Tax Act, 1961 including Benefits, Allowances and Deductions admissible under the said Act.

Deferred Taxes reflect the impact of current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier period. Deferred Tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

9. BORROWING COSTS:

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. General borrowing costs are capitalized at the weighted average of such borrowing outstanding during the period. Borrowings costs also include exchange differences arising from foreign currency borrowings. All other borrowing costs are charged to profit and loss statement of the period in which incurred. Subsidy, if any received, is recognized in the period in which received and is net-off against interest expenses during the period

10. EMPLOYEE BENEFITS:-

• Short Term Employee Benefits:

All employee benefits are payable within twelve months of rendering the services are classified as short term employee benefits. These benefits include Salary, Wages and Bonus, Compensated Absences such as paid annual leave and sickness leave. The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period of rendering of services by the employees.

Provision for Compensated absences is made by the company as at the Balance Sheet date of the un availed leave to the credit of employees in accordance with the services rules of the Company.

• Long Term Employee Benefits:

Defined Benefit Plans

The Company have leave encashment policy which can be en-cashed at the end of tenure of the service. The company has determined the leave liability on actual basis. The Company's Gratuity Benefit Scheme is Defined Benefit Plan. The Company has determined the gratuity liability on actual basis.

Defined Contribution Plans

Contribution to Provident Fund is Defined Contribution Plan. Contribution to Provident Fund is Deposited with the Regional Provident Fund Commissioner and charged to the Statement of Profit and Loss.

11. PROVISIONS, CONTINGENT ASSET AND CONTINGENT LIABILITIES:

Provisions involving substantial degree of estimation in measurement are 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. Contingent liabilities, if any, are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

• **EARNING PER SHARE:**

Basic earning per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the period.

• **EVENTS OCCURRING AFTER THE BALANCE SHEET DATE:**

Material events occurring after the balance sheet are considered up to the date of approval of the accounts by the board of directors. There are no substantial events having an impact on the results of the current period Balance Sheet

[610300] Notes - Accounting policies, changes in accounting estimates and errors

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]	Textual information (23) [See below]	Textual information (24) [See below]
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

Textual information (23)

Disclosure of changes in accounting policies, accounting estimates and errors [Text Block]

Use of Estimates

The preparation of financial statements in conformity with Indian Accounting Standard requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. For developing the accounting estimates management uses appropriate measurement techniques. The group changes the accounting estimates if the circumstances on which the estimates is based, is changed. Any changes in accounting estimates are accounted prospectively in statement of Profit or Loss, except the changes in accounting estimates gives rise to changes in assets and liabilities or relates to item of equity recognised by adjusting carrying amount of such Asset, liabilities or item of equity respectively.

Critical Accounting Estimates, Assumptions, Judgements

Use of Estimates and Judgements

Preparation of Standalone Financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect application of accounting policies and reported amount of assets, liabilities, income, expenses and disclosures of contingent liabilities at date of these financial statements and reported amount of revenues and expenses for the years presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods affected.

Significant Management Judgements

In process of applying Group's accounting policies, management has made following estimates, assumptions and judgements, which have significant effect on amounts recognised in financial statement:

(a) Contingencies

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(b) Allowance for uncollected accounts receivable and advances.

Trade receivables do not carry any interest and are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables are written off when management deems them not to be collectible. Impairment is made on expected credit losses, which are present value of cash shortfall over expected life of financial assets

Estimation Uncertainty

Information about estimates and assumptions that have most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below.

(a) Revenue Recognition

Where revenue contracts include deferred payment terms, management of Group determines fair value of consideration receivable using expected collection period and interest rate applicable to similar instruments with a similar credit rating prevailing at date of transaction.

(b) Recoverability of Advances/ Receivables

Group from time-to-time review recoverability of advances and receivables. Review is done at least once in a financial year and such assessment requires significant management judgement based on financial position of counterparties, market information and other relevant factors.

(c) Provisions and Contingencies

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(d) Defined Benefit Obligation (DBO)

Management's estimate of DBO is based on a number of critical underlying assumptions such as standard rates of inflation, medical cost trends, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may impact DBO amount and annual defined benefit expenses.

Textual information (24)

Disclosure of changes in accounting policies, accounting estimates and errors [Text Block]

3.USE OF ESTIMATES:

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates made in preparation of the financial statements are prudent and reasonable. Actual results may differ from those estimates. Any revisions to accounting estimates are recognized prospectively in current and future periods

[400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			N.A	N.A
Useful lives or depreciation rates, property, plant and equipment			Nil/Infinite	Nil/Infinite
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Office building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			WDV	WDV
Useful lives or depreciation rates, property, plant and equipment			30	30
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV		
Useful lives or depreciation rates, property, plant and equipment	10	10		
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	WDV	WDV	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	10	10	5	5
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	WDV	WDV
Useful lives or depreciation rates, property, plant and equipment	3	3
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	176.75	24.97		176.75
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-19.89	-44.28		
Total Depreciation property plant and equipment	-19.89	-44.28		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	86.77	2		335.86
Total disposals and retirements, property, plant and equipment	86.77	2		335.86
Total increase (decrease) in property, plant and equipment	70.09	-21.31		-159.11
Property, plant and equipment at end of period	209.27	139.18	160.49	351.98

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	24.97			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			19.89	44.28
Total Depreciation property plant and equipment			19.89	44.28
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	50		249.09	48
Total disposals and retirements, property, plant and equipment	50		249.09	48
Total increase (decrease) in property, plant and equipment	-25.03		-229.2	-3.72
Property, plant and equipment at end of period	511.09	536.12	142.71	371.91

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	375.63	12.11	12.11	12.11

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

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	12.11	12.11	12.11	0

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

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-1.72	-2.32
Total Depreciation property plant and equipment	0		-1.72	-2.32
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		14.84	0
Total disposals and retirements, property, plant and equipment	0		14.84	0
Total increase (decrease) in property, plant and equipment	0		-16.56	-2.32
Property, plant and equipment at end of period	0	0	5.52	22.08

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

..(6)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		29.08	0	
Total disposals and retirements, property, plant and equipment		29.08	0	
Total increase (decrease) in property, plant and equipment		-29.08	0	
Property, plant and equipment at end of period	24.4	17.87	46.95	46.95

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

..(7)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			Office building [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.72	2.32		-1.72
Total Depreciation property plant and equipment	1.72	2.32		-1.72
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	14.24	0		14.84
Total disposals and retirements, property, plant and equipment	14.24	0		14.84
Total increase (decrease) in property, plant and equipment	-12.52	2.32		-16.56
Property, plant and equipment at end of period	12.35	24.87	22.55	5.52

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

..(8)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.32			
Total Depreciation property plant and equipment	-2.32			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		29.08	0
Total disposals and retirements, property, plant and equipment	0		29.08	0
Total increase (decrease) in property, plant and equipment	-2.32		-29.08	0
Property, plant and equipment at end of period	22.08	24.4	17.87	46.95

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

..(9)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1.72	2.32	
Total Depreciation property plant and equipment		1.72	2.32	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		14.24	0	
Total disposals and retirements, property, plant and equipment		14.24	0	
Total increase (decrease) in property, plant and equipment		-12.52	2.32	
Property, plant and equipment at end of period	46.95	12.35	24.87	22.55

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

..(10)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.15	0.13		0.15
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.3	-0.55		
Total Depreciation property plant and equipment	-0.3	-0.55		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.56	0		8.97
Total disposals and retirements, property, plant and equipment	0.56	0		8.97
Total increase (decrease) in property, plant and equipment	-0.71	-0.42		-8.82
Property, plant and equipment at end of period	1.02	1.73	2.15	6.93

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

..(11)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.13			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.3	0.55
Total Depreciation property plant and equipment			0.3	0.55
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		8.41	0
Total disposals and retirements, property, plant and equipment	0		8.41	0
Total increase (decrease) in property, plant and equipment	0.13		-8.11	0.55
Property, plant and equipment at end of period	15.75	15.62	5.91	14.02

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

..(12)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		151.08	18.34	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-11.54	-37.26	
Total Depreciation property plant and equipment		-11.54	-37.26	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		70.53	2	
Total disposals and retirements, property, plant and equipment		70.53	2	
Total increase (decrease) in property, plant and equipment		69.01	-20.92	
Property, plant and equipment at end of period	13.47	164.09	95.08	116

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

..(13)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	151.08	18.34		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				11.54
Total Depreciation property plant and equipment				11.54
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	267.48	50		196.95
Total disposals and retirements, property, plant and equipment	267.48	50		196.95
Total increase (decrease) in property, plant and equipment	-116.4	-31.66		-185.41
Property, plant and equipment at end of period	276.85	393.25	424.91	112.76

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

..(14)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			151.08	18.34
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	37.26		-11.54	-37.26
Total Depreciation property plant and equipment	37.26		-11.54	-37.26
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	48		70.53	2
Total disposals and retirements, property, plant and equipment	48		70.53	2
Total increase (decrease) in property, plant and equipment	-10.74		69.01	-20.92
Property, plant and equipment at end of period	298.17	308.91	164.09	95.08

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

..(15)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		151.08	18.34	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		267.48	50	
Total disposals and retirements, property, plant and equipment		267.48	50	
Total increase (decrease) in property, plant and equipment		-116.4	-31.66	
Property, plant and equipment at end of period	116	276.85	393.25	424.91

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

..(16)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				15.39
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	11.54	37.26		-1.36
Total Depreciation property plant and equipment	11.54	37.26		-1.36
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	196.95	48		-0.28
Total disposals and retirements, property, plant and equipment	196.95	48		-0.28
Total increase (decrease) in property, plant and equipment	-185.41	-10.74		14.31
Property, plant and equipment at end of period	112.76	298.17	308.91	16.34

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

..(17)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.42		15.39	1.42
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.6			
Total Depreciation property plant and equipment	-0.6			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		10	0
Total disposals and retirements, property, plant and equipment	0		10	0
Total increase (decrease) in property, plant and equipment	0.82		5.39	1.42
Property, plant and equipment at end of period	2.03	1.21	19.04	13.65

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

..(18)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1.36	0.6	
Total Depreciation property plant and equipment		1.36	0.6	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		10.28	0	
Total disposals and retirements, property, plant and equipment		10.28	0	
Total increase (decrease) in property, plant and equipment		-8.92	0.6	
Property, plant and equipment at end of period	12.23	2.7	11.62	11.02

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

..(19)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	10.13	5.08		10.13
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.97	-3.55		
Total Depreciation property plant and equipment	-4.97	-3.55		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.12	0		20.33
Total disposals and retirements, property, plant and equipment	1.12	0		20.33
Total increase (decrease) in property, plant and equipment	4.04	1.53		-10.2
Property, plant and equipment at end of period	10.19	6.15	4.62	19.18

Disclosure of detailed information about property, plant and equipment [Table]**..(20)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.08			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			4.97	3.55
Total Depreciation property plant and equipment			4.97	3.55
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		19.21	0
Total disposals and retirements, property, plant and equipment	0		19.21	0
Total increase (decrease) in property, plant and equipment	5.08		-14.24	3.55
Property, plant and equipment at end of period	29.38	24.3	8.99	23.23

Disclosure of detailed information about property, plant and equipment [Table]**..(21)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	19.68

[612100] Notes - Impairment of assets

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]**

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,723.63	0		1,723.63
Amortisation other intangible assets	0	0		
Total increase (decrease) in Other intangible assets	1,723.63	0		1,723.63
Other intangible assets at end of period	1,723.63	0	0	1,723.63

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Amortisation other intangible assets			0	0
Total increase (decrease) in Other intangible assets	0		0	0
Other intangible assets at end of period	0	0	0	0

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Other intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		1,723.63	0	
Amortisation other intangible assets		0	0	
Total increase (decrease) in Other intangible assets		1,723.63	0	
Other intangible assets at end of period	0	1,723.63	0	0

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	1,723.63	0		
Amortisation other intangible assets				0
Total increase (decrease) in Other intangible assets	1,723.63	0		0
Other intangible assets at end of period	1,723.63	0	0	0

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Commercial contractual rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			1,723.63	0
Amortisation other intangible assets	0		0	0
Total increase (decrease) in Other intangible assets	0		1,723.63	0
Other intangible assets at end of period	0	0	1,723.63	0

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		1,723.63	0	
Total increase (decrease) in Other intangible assets		1,723.63	0	
Other intangible assets at end of period	0	1,723.63	0	0

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	0	0	
Total increase (decrease) in Other intangible assets	0	0	
Other intangible assets at end of period	0	0	0

Disclosure of additional information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	useful economical Life	NA
Useful lives or amortisation rates, other intangible assets	amortised over the useful economic life	0
Whether other intangible assets are stated at revalued amount	No	No

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

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

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	0	5.52	0	5.52
Financial liabilities, at fair value	0	5.52	0	5.52

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,500.96	6,703.37	8,500.96	6,703.37
Financial assets, at fair value	8,500.96	6,703.37	8,500.96	6,703.37

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,500.96	6,703.37	8,500.96	6,703.37
Financial assets, at fair value	8,500.96	6,703.37	8,500.96	6,703.37

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	195.9	1,084.88	195.9	1,084.88
Financial assets, at fair value	195.9	1,084.88	195.9	1,084.88
Description of other financial assets at fair value class				

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	195.9	1,084.88	195.9	1,084.88
Financial assets, at fair value	195.9	1,084.88	195.9	1,084.88
Description of other financial assets at fair value class				

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	195.9	1,084.88	195.9	1,084.88
Financial assets, at fair value	195.9	1,084.88	195.9	1,084.88
Description of other financial assets at fair value class			CASH, BANK, LOANS AND ADVANCES AND OTHERS	CASH, BANK, LOANS AND ADVANCES AND OTHERS

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	1		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Current investments [Abstract]			
Disclosure of details of current investments [Abstract]			
Details of current investments [Line items]			
Type of current investments	Other current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments
Current investments	0	0	1,060.42
Basis of valuation of current investments	0	0	0
Name of body corporate in whom investment has been made	0	0	0
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0

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

	31/03/2025	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]			
Aggregate amount of quoted current investments	0	0	0
Market value of quoted current investments	0	0	0
Aggregate amount of unquoted current investments	0	0	0
Aggregate provision for diminution in value of current investments	0	0	0

[611600] Notes - Non-current asset held for sale and discontinued operations

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-53.51	-1,254.58
Net cash flows from (used in) operating activities	-53.51	-1,254.58
Net cash flows from (used in) investing activities, continuing operations	-827.58	160.71
Net cash flows from (used in) investing activities	-827.58	160.71
Net cash flows from (used in) financing activities, continuing operations	896.39	1,099.66
Net cash flows from (used in) financing activities	896.39	1,099.66

[400100] Notes - Equity share capital**Disclosure of shareholding more than five per cent in company [Table]****..(1)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Type of share	Equity Share	Equity share	Equity Share	Equity Share
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 Share	Equity share	Equity Share	Equity Share
Name of shareholder			Meena Aggarwal	Meena Aggarwal
Permanent account number of shareholder			ADQPA2160G	ADQPA2160G
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 1,31,00,000	[shares] 1,40,000
Percentage of shareholding in company			65.50%	70.00%

Disclosure of shareholding more than five per cent in company [Table]**..(2)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 2 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Type of share	Equity Share	Equity Share
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 Share	Equity Share
Name of shareholder	Shreyan Aggarwal	Shreyan Aggarwal
Permanent account number of shareholder	AOTPA1456M	AOTPA1456M
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 60,00,000	[shares] 60,000
Percentage of shareholding in company	30.00%	30.00%

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Share
Number of shares authorised	[shares] 2,70,00,000	[shares] 2,00,000		[shares] 2,70,00,000
Value of shares authorised	2,700	20		2,700
Number of shares issued	[shares] 2,00,00,000	[shares] 2,00,000		[shares] 2,00,00,000
Value of shares issued	2,000	20		2,000
Number of shares subscribed and fully paid	[shares] 2,00,00,000	[shares] 2,00,000		[shares] 2,00,00,000
Value of shares subscribed and fully paid	2,000	20		2,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 2,00,00,000	[shares] 2,00,000		[shares] 2,00,00,000
Total value of shares subscribed	2,000	20		2,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,00,00,000	[shares] 2,00,000		[shares] 2,00,00,000
Value of shares called	2,000	20		2,000
Value of shares paid-up	2,000	20		2,000
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 1,98,00,000	[shares] 0		[shares] 1,98,00,000
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 1,98,00,000	[shares] 0		[shares] 1,98,00,000
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 1,98,00,000	[shares] 0		[shares] 1,98,00,000
Number of shares outstanding at end of period				[shares] 2,00,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	1,980	0		1,980
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	1,980	0		1,980
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	1,980	0		1,980
Equity share capital at end of period	2,000	20	20	2,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				[shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years				[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years				[shares] 0

Aggregate number of shares bought back during last five years				[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Type of share				Equity Share

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity share	
Number of shares authorised	[shares] 2,00,000	
Value of shares authorised	20	
Number of shares issued	[shares] 2,00,000	
Value of shares issued	20	
Number of shares subscribed and fully paid	[shares] 2,00,000	
Value of shares subscribed and fully paid	20	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 2,00,000	
Total value of shares subscribed	20	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,00,000	
Value of shares called	20	
Value of shares paid-up	20	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 2,00,000	[shares] 2,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	

Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	20	20
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
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	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Number of shares proposed to be issued	[shares] 0	
Share premium for shares to be allotted	0	
Type of share	Equity share	

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of shareholders of company	[pure] 2	[pure] 2
Number of allottees in case of preferential allotment	[pure] 0	[pure] 0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]			Rupee term loans from banks [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]			Secured borrowings [Member]
	31/03/2025	31/03/2024	31/03/2023	31/03/2025
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	5.52	26.71	0

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	5.52	26.71	51.38	375.29

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]	Rupee term loans from others [Member]		
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Unsecured borrowings [Member]		
	31/03/2023	31/03/2025	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	77.65	51.38	375.29	77.65

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Working capital loans from banks [Member]			Deposits [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]			Unsecured borrowings [Member]
	31/03/2025	31/03/2024	31/03/2023	31/03/2025
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,808.52	1,173.18	319.33	1,920.35

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Deposits [Member]		Deposits from directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,137.99	1,100.63	1,920.35	1,137.99

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]
Classification of borrowings [Axis]	Deposits from directors [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]
	31/03/2023
Borrowings notes [Abstract]	
Details of borrowings [Abstract]	
Details of borrowings [Line items]	
Borrowings	1,100.63

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]		Temporary differences [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets			61.92	56.78
Deferred tax liabilities			0	0
Net deferred tax liability (assets)			-61.92	-56.78
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-5.14	-8.29	-5.14	-8.29
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-5.14	-8.29	-5.14	-8.29
Total increase (decrease) in deferred tax liability (assets)	-5.14	-8.29	-5.14	-8.29
Deferred tax liability (assets) at end of period			-61.92	-56.78
Description of other temporary differences				

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]	Other temporary differences [Member]		
		01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	48.49	61.92	56.78	48.49
Deferred tax liabilities	0	0	0	0
Net deferred tax liability (assets)	-48.49	-61.92	-56.78	-48.49
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	0	-5.14	-8.29	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	0	-5.14	-8.29	0
Total increase (decrease) in deferred tax liability (assets)	0	-5.14	-8.29	0
Deferred tax liability (assets) at end of period	-48.49	-61.92	-56.78	-48.49
Description of other temporary differences				

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	61.92	56.78	48.49
Deferred tax liabilities	0	0	0
Net deferred tax liability (assets)	-61.92	-56.78	-48.49
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income)			
Deferred tax expense (income) recognised in profit or loss	-5.14	-8.29	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-5.14	-8.29	0
Total increase (decrease) in deferred tax liability (assets)	-5.14	-8.29	0
Deferred tax liability (assets) at end of period	-61.92	-56.78	-48.49
Description of other temporary differences	-61.92	-56.78	-48.49

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2022 to 31/03/2023
Disclosure of income tax [TextBlock]			
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Current tax expense (income)	1,019.41	522.15	162.01
Total current tax expense (income) and adjustments for current tax of prior periods	1,019.41	522.15	162.01
Deferred tax expense (income) relating to origination and reversal of temporary differences	-5.32	-5.78	-28.24
Other components of deferred tax expense (income)	0.18	-2.51	0.39
Total tax expense (income)	1,014.27	513.86	134.16
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-5.14	-8.29	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-5.14	-8.29	0
Total increase (decrease) in deferred tax liability (assets)	-5.14	-8.29	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Tax expense (income) at applicable tax rate	1,014.27	513.86	134.16
Total tax expense (income)	1,014.27	513.86	134.16

[611000] Notes - Exploration for and evaluation of mineral resources

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

[611900] Notes - Accounting for government grants and disclosure of government assistance

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	1			2
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	122.33	16.5	19.97	46.91
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balance with Government & Other Authorities	Balance with Government & Other Authorities	Balance with Government & Other Authorities	PREPAID EXPENSE AND CARD BALANCE
Other current assets, others	122.33	16.5	19.97	46.91

Other current assets others [Table]

..(2)

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

Other current assets others [Axis]	2		3	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	76.14	74.48	11.8	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	PREPAID EXPENSE AND CARD BALANCE	PREPAID EXPENSE AND CARD BALANCE	IPO and Related Expenses	IPO and Related Expenses
Other current assets, others	76.14	74.48	11.8	0

Other current assets others [Table]

..(3)

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

Other current assets others [Axis]	3
	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]	
Other current assets notes [Abstract]	
Other current assets [Abstract]	
Other current assets, others	0
Other current assets others [Abstract]	
Other current assets others [Line items]	
Description of other current assets others	IPO and Related Expenses
Other current assets, others	0

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans given other related parties [Member]			Loans given employees [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]			Unsecured considered good [Member]
	31/03/2025	31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	24.78	0.42	28.54
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	24.78	0.42	28.54
Nature of other loans				Staff Loans
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans given employees [Member]		Other loans, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	49.58	33.59	29.07	900.16
Allowance for bad and doubtful loans	0	0	0	0
Total loans	49.58	33.59	29.07	900.16
Nature of other loans	Staff Loans	Staff Loans	Advance with Parties	Advance with Parties
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]
Classification of loans [Axis]	Other loans, others [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]
	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]	
Loans notes [Abstract]	
Disclosure of loans [Abstract]	
Details of loans [Line items]	
Loans , gross	32.15
Allowance for bad and doubtful loans	0
Total loans	32.15
Nature of other loans	Advance with Parties
Details of loans due by directors, other officers or others [Abstract]	
Loans due by directors	0
Loans due by other officers	0
Total loans due by directors, other officers or others	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]	
Loans due by private companies in which any director is member	0
Total loans due by firms or companies in which any director is partner or director	0

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	1		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]			
Other current financial assets [Abstract]			
Other current financial assets others	41.09	32.17	32.33
Other current financial assets others [Abstract]			
Other current financial assets others [Line items]			
Description other current financial assets others	SECURITY DEPOSITS	SECURITY DEPOSITS	SECURITY DEPOSITS
Other current financial assets others	41.09	32.17	32.33

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]		
	Secured considered good [Member]		
Classification of assets based on security [Axis]	31/03/2025	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]			
Disclosure of notes on trade receivables [Abstract]			
Subclassification of trade receivables [Abstract]			
Subclassification of trade receivables [Line items]			
Breakup of trade receivables [Abstract]			
Trade receivables, gross	8,500.96	6,703.37	4,543.41
Allowance for bad and doubtful debts	0	0	0
Total trade receivables	8,500.96	6,703.37	4,543.41
Details of trade receivables due by directors, other officers or others [Abstract]			
Trade receivables due by directors	0	0	0
Trade receivables due by other officers	0	0	0
Total trade receivables due by directors, other officers or others	0	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	0
Total trade receivables 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 current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2025	31/03/2024	31/03/2023	31/03/2025
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	107.16	87.32	56.92	10.2
Total provisions for employee benefits	107.16	87.32	56.92	10.2
CSR expenditure provision	0	0	0	0
Other provisions	0	0	0	0
Total provisions	107.16	87.32	56.92	10.2

Disclosure of breakup of provisions [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	8.25	5.82
Total provisions for employee benefits	8.25	5.82
CSR expenditure provision	0	0
Other provisions	0	0
Total provisions	8.25	5.82

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]	1			2
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	94.42	136.04	58.1	53.28
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Liability for statutory payments	Liability for statutory payments	Liability for statutory payments	Contract Liability
Other current liabilities, others	94.42	136.04	58.1	53.28

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, others [Axis]	2	
	01/04/2023 to 31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	45.39	34.97
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Contract Liability	Contract Liability
Other current liabilities, others	45.39	34.97

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		
	31/03/2025	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]			
Inventories notes [Abstract]			
Classification of inventories [Abstract]			
Classification of inventories [Line items]			
Inventories	0	0	0

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1			2
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	0	41.76	13.68	14.47
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Payable to employees	Payable to employees	Payable to employees	Payable for expenses
Other current financial liabilities, others	0	41.76	13.68	14.47

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	2	
	01/04/2023 to 31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	289.88	289.36
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Payable for expenses	Payable for expenses
Other current financial liabilities, others	289.88	289.36

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Advances, non-current	0	0	0
Total other non-current assets	0	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	0
Other deposits with banks	44.49	25.59	14.82
Total balance with banks	44.49	25.59	14.82
Cash on hand	3.13	6.73	11.71
Total cash and cash equivalents	47.62	32.32	26.53
Bank balance other than cash and cash equivalents	49.58	45.87	26.3
Total cash and bank balances	97.2	78.19	52.83
Balances held with banks to extent held against other commitments	0	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	0
Repatriation restrictions if any in respect of cash and bank balances	0	0	0
Bank deposits with more than 12 months maturity	0	0	0
Total other current financial assets	41.09	32.17	32.33
Total other current assets	181.04	92.64	94.45
Interest accrued on borrowings	0	0	0
Interest accrued on public deposits	0	0	0
Interest accrued others	0	0	0
Unpaid dividends	0	0	0
Unpaid matured deposits and interest accrued thereon	0	0	0
Unpaid matured debentures and interest accrued thereon	0	0	0
Debentures claimed but not paid	0	0	0
Public deposit payable, current	0	0	0
Total other current financial liabilities	14.47	331.64	303.04
Taxes payable other tax	0	0	0
Current liabilities portion of share application money pending allotment	0	0	0
Total other payables, current	0	0	0
Total other current liabilities	147.7	181.43	93.07

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Other money for which company is contingently liable	0	0	
Total contingent liabilities	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	[pure] 0	[pure] 0	
Deductions in equity share warrants during period	[pure] 0	[pure] 0	
Total changes in equity share warrants during period	[pure] 0	[pure] 0	
Equity share warrants at end of period	[pure] 0	[pure] 0	[pure] 0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	[pure] 0	[pure] 0	
Equity share warrants for others	[pure] 0	[pure] 0	
Total equity share warrants	[pure] 0	[pure] 0	[pure] 0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	[pure] 0	[pure] 0	
Number of person share application money received during year	[pure] 0	[pure] 0	
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	
Number of person share application money received as at end of year	[pure] 0	[pure] 0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Net worth of company	4,868.24	1,866.6	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	0	0	
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	

[611800] Notes - Revenue

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of revenue [TextBlock]	Textual information (25) [See below]	Textual information (26) [See below]

Textual information (25)**Disclosure of revenue [Text Block]**

he group derives revenue principally from following streams:

- Sale of Services

(i) Sale of Services

Revenue is recognized upon transfer of control of promised services to the customer for an amount that reflects the consideration the Company expects to receive in exchange for those services, in accordance with Ind AS 115, Revenue from Contracts with Customers.

Textual information (26)**Disclosure of revenue [Text Block]**

Sales are recognized when goods are invoiced on dispatch to customers and are recorded at net of trade discount and Goods and sales tax, etc. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists.

[612400] Notes - Service concession arrangements

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of employee benefits [TextBlock]		
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

[612800] Notes - Borrowing costs

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts**Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [Table]****..(1)**

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

Amounts arising from insurance contracts [Axis]	Net amount arising from insurance contracts [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Income arising from insurance contracts	0	0
Expense arising from insurance contracts	0	0
Income arising from insurance contracts	0	0
Expense arising from insurance contracts	0	0
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [Abstract]		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [Line items]		
Income arising from insurance contracts	0	0
Expense arising from insurance contracts	0	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Disclosure of types of insurance contracts [TextBlock]		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [TextBlock]		

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on income and expense explanatory [TextBlock]		
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	44,813.27	34,833.52
Other operating revenues	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	44,813.27	34,833.52
Total revenue from operations	44,813.27	34,833.52
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Total other operating revenues	0	0
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	4.02	2.52
Interest on current debt securities	65.06	33.01
Interest on other current investments	0.53	2.31
Total interest income on current investments	69.61	37.84
Total interest income	69.61	37.84
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	11.76
Net gain/loss on sale of non-current investments	3.23	1.48
Total net gain/loss on sale of investments	3.23	13.24
Other non-operating income [Abstract]		
Excess provisions bad doubtful debts advances written back	0	0.85
Miscellaneous other non-operating income	17.24	17.16
Total other non-operating income	17.24	18.01
Total other income	90.08	69.09
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, banks	153.56	48.73
Interest expense current loans, others	21.33	1.83
Total interest expense current loans	174.89	50.56
Interest expense debt securities	1.09	2.55
Other interest charges	2.48	3.22
Total interest expense	178.46	56.33
Other borrowing costs	13.42	11.67
Total finance costs	191.88	68
Employee benefit expense [Abstract]		
Salaries and wages	467.55	459.33
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	159.82	157
Total remuneration to directors	159.82	157

Total managerial remuneration	159.82	157
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	43.34	43.32
Total contribution to provident and other funds	43.34	43.32
Employee medical insurance expenses	1.65	3.04
Leave encashment expenses	28.24	20.8
Gratuity	26.41	22.89
Staff welfare expense	25.1	27.45
Other employee related expenses	38.85	30.75
Total employee benefit expense	790.96	764.58
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	19.91	44.16
Total depreciation, depletion and amortisation expense	19.91	44.16
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	46.38	45.85
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	9.42	4.92
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	1.55	1.99
Cost taxes other levies by government local authorities	5.04	0
Total rates and taxes excluding taxes on income	6.59	1.99
Subscriptions membership fees	0	0.35
Electricity expenses	16.67	14.3
Telephone postage	11.88	10.72
Printing stationery	12.11	10.22
Information technology expenses	2.03	0
Travelling conveyance	72.27	78.97
Catering canteen expenses	10.67	0
Legal professional charges	19.21	79.87
Safety security expenses	53.92	65.38
Directors sitting fees	0	0
Donations subscriptions	27.35	14.92
Books periodicals	0.05	0.05
Registration filing fees	38.37	0
Advertising promotional expenses	0	4.8
Transportation distribution expenses	50.6	46.59
Guarantee commission	22.28	337.93
Cost repairs maintenance other assets	31.01	66.73
Cost transportation [Abstract]		
Cost other transporting	9.79	8.22
Total cost transportation	9.79	8.22
Cost technical services	0.94	0.7
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	0.45	0.3
Total payments to auditor	0.45	0.3
CSR expenditure	0	0
Miscellaneous expenses	27.49	22
Total other expenses	469.48	814.81
Current tax [Abstract]		
Current tax pertaining to current year	1,019.41	522.15
Total current tax	1,019.41	522.15

[613200] Notes - Cash flow statement

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	47.62	32.32	26.53
Cash and cash equivalents	47.62	32.32	26.53
Income taxes paid (refund), classified as operating activities	1,034.57	506.99	
Total income taxes paid (refund)	1,034.57	506.99	

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	44,813.27	34,833.52
Total revenue from sale of services	44,813.27	34,833.52
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]****..(1)**

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

Subsidiaries [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	Transwave Logistics Private Limited
Country of incorporation or residence of subsidiary	INDIA
Permanent account number of subsidiary company	AALCT6754C
CIN of subsidiary company	U49231GJ2025PTC159977
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes
SRN of filing of balance sheet by subsidiary	AC1455454
Reason if no filing has been made by subsidiary	NA
Whether financial year of subsidiary different from financial year of holding company	No
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	06/03/2025
End date of accounting period of subsidiary	31/03/2025
Percentage of shareholding in subsidiary	100.00%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	INR
Exchange rate as applicable for subsidiary	0
Share capital of subsidiary	900
Reserves and surplus of subsidiary	3.24
Total assets of subsidiary	2,066.74
Total liabilities of subsidiary	2,066.74
Investment of subsidiary	0
Turnover of subsidiary	18.01
Profit before tax of subsidiary	4.33
Provision for tax of subsidiary	0
Profit after tax of subsidiary	3.24
Proposed dividend of subsidiary	0
Name of subsidiary	Transwave Logistics Private Limited
Country of incorporation or residence of subsidiary	INDIA
Permanent account number of subsidiary company	AALCT6754C
CIN of subsidiary company	U49231GJ2025PTC159977

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	No
Number of subsidiary companies	[pure] 1	
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[613400] Notes - Consolidated Financial Statements**Disclosure of details of entities consolidated [Table]****..(1)**

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

Entities consolidated [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [Line items]	
Name of entity consolidated	Transwave Logistics
Type of entity consolidated	Indian Subsidiary
Amount of net assets of entity consolidated	134.47
Net assets of entity as percentage of consolidated net assets	64.25%
Amount of share in profit or loss of entity consolidated	3.24
Share in profit or loss of entity as percentage of consolidated profit or loss	0.10%
Amount of share in other comprehensive income consolidated	0
Share in other comprehensive income consolidated	0.00%
Amount of share in comprehensive income consolidated	3.24
Share in comprehensive income consolidated	0.10%

Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	Transwave Logistics Private Limited
Principal place of business of subsidiary consolidated	GUJRAT
Country of incorporation or residence of subsidiary consolidated	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2025
Description of reason why using different reporting date or period for subsidiary consolidated	NA
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%

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

	01/04/2024 to 31/03/2025
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Transwave Logistics Private Limited	
CIN of subsidiary company	U49231GJ2025PTC159977	
Permanent account number of subsidiary company	AALCT6754C	
Country of incorporation or residence of subsidiary	INDIA	
Proportion of ownership interest in subsidiary	100.00%	0.00%
Proportion of voting rights held in subsidiary	100.00%	0.00%

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	4		6	
Related party [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Yatayat 3 PL Services	Yatayat 3 PL Services	Shreyan Praveen Aggarwal HUF	Shreyan Praveen Aggarwal HUF
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAEHP1380A	AAEHP1380A	ABDHS5125G	ABDHS5125G
Description of nature of transactions with related party	LOANS GIVEN AND REPAID	LOANS GIVEN AND REPAID	LOANS GIVEN AND REPAID	LOANS GIVEN AND REPAID
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of are partners with key management personnel and their relatives	Enterprises which are owned, or have significant influence of are partners with key management personnel and their relatives	Enterprises which are owned, or have significant influence of are partners with key management personnel and their relatives	Enterprises which are owned, or have significant influence of are partners with key management personnel and their relatives
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Services received related party transactions	0	0		
Other related party transactions contribution made	527.93	146.78	607	200.17
Other related party transactions contribution received	468.2	171.14	558	230.5
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	34.94	49	0
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	1		2	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SHREYAN PRAVEEN AGGARWAL	SHREYAN PRAVEEN AGGARWAL	Meena Praveen Aggarwal	Meena Praveen Aggarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AOTPA1456M	AOTPA1456M	ADQPA2160G	ADQPA2160G
Description of nature of transactions with related party	REMUNERATION, SALE OF PROPERTY, LOAN RECEIVED AND REPAYED, BONUS SHARES	REMUNERATION, SALE OF PROPERTY, LOAN RECEIVED AND REPAYED, BONUS SHARES	REMUNERATION, SALE OF PROPERTY, LOAN RECEIVED AND REPAYED, BONUS SHARES	REMUNERATION, SALE OF PROPERTY, LOAN RECEIVED AND REPAYED, BONUS SHARES
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	55.52	0	9.97	0
Services received related party transactions	125	125	32	32
Other related party transactions income	594	0	1,296	0
Other related party transactions contribution made	1,577.2	599.08	954	101.35
Other related party transactions contribution received	1,968	528	1,266	96.5
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1,528.73	481.79	2,299.23	676.19
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]		Other related parties [Member]	
Related party [Axis]	3		5	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	SONAKSHI AGGARWAL	SONAKSHI AGGARWAL	Praveen Aggarwal	Praveen Aggarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BLPPA8262H	BLPPA8262H	ACCPA6940K	ACCPA6940K
Description of nature of transactions with related party	REMUNERATION, SALE OF PROPERTY, LOAN RECEIVED AND REPAID, BONUS SHARES	REMUNERATION, SALE OF PROPERTY, LOAN RECEIVED AND REPAID, BONUS SHARES	LOANS GIVEN AND REPAID	LOANS GIVEN AND REPAID
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Other	Other
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0		
Services received related party transactions	39.5	39.5	29.5	0
Other related party transactions income	0	0		
Other related party transactions contribution made	423	120.08	145.22	16.74
Other related party transactions contribution received	151	391	128.9	11.8
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	2.4	275.03	0	0
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Contingent liability on other disputed tax liabilities [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities			Disputed Demand of under Indirect Tax	Disputed Demand of under Indirect Tax
Estimated financial effect of contingent liabilities	15.7	0	15.7	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	No

[610500] Notes - Events after reporting period

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	[pure] 0	[pure] 0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	[pure] 0	[pure] 0
Number of other equity instruments outstanding in share-based payment arrangement at end of period	[pure] 0	[pure] 0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	[pure] 0	[pure] 0

[613000] Notes - Earnings per share

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	3,001.12	1,494.79
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	3,001.12	1,494.79
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 2,00,00,000	[shares] 2,00,00,000
Adjusted weighted average shares	[shares] 2,00,00,000	[shares] 2,00,00,000

[610900] Notes - First time adoption**Disclosure of comprehensive income Ind AS adjustment [Table]****..(1)**

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

Ind AS adjustment for comprehensive income [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Ind AS Adjustment for comprehensive income	0	-31.24
Disclosure of comprehensive income Ind AS adjustment [Line items]		
Description of Ind AS adjustment	TRANSITION EFFECT	TRANSITION EFFECT
Ind AS Adjustment for comprehensive income	0	-31.24
Ind AS Adjustment for comprehensive income	0	-31.24

Disclosure of profit (loss) for the period Ind AS adjustment [Table]**..(1)**

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

Ind AS adjustment for profit (loss) for the period [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Ind AS Adjustment for profit (loss) for the period	0	-23.8
Disclosure of profit (loss) for the period Ind AS adjustment [Line items]		
Description of Ind AS adjustment	TRANSITION EFFECT	TRANSITION EFFECT
Ind AS Adjustment for profit (loss) for the period	0	-23.8
Ind AS Adjustment for profit (loss) for the period	0	-23.8

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of first-time adoption [TextBlock]	Textual information (27) [See below]	
Whether company has adopted Ind AS first time	Yes	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	2,000	20
Equity as per Ind AS	2,000	20
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	3,001.63	1,518.6
Comprehensive income as per Ind AS	3,001.63	1,487.36
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	3,001.63	1,518.6
Profit (loss) for the period as per Ind AS	3,001.63	1,494.8

Textual information (27)

Disclosure of first-time adoption [Text Block]

First Time Adoption of Ind AS

These are the Company's first financial statements prepared in accordance with Ind AS. The Accounting policies set out in notes forming part of financial statements have been applied in preparing the financial statements for the year ended 31 March 2025, the comparative information presented in these financial statements for the year ended 31 March 2024 and in the preparation of an opening Ind AS Balance sheet at 01 April 2023. An explanation of how the transition from previous GAAP to Ind AS has affected the company's financial position, financial performance and cash flows is set out in the following tables and notes.

Set out below are the Ind AS 101 optional exemptions availed as applicable and mandatory exceptions applied in the transition from previous GAAP to Ind AS: -

(i) Classification and measurement of financial assets

The Company has classified the financial assets on the basis of the facts and circumstances that exist at the date of transition to Ind AS

(ii) Deemed cost of property, plant and equipment and intangible assets

The Company has elected to continue with the carrying value of PPE as per the books of the partnership firm as on the transition date and use the same as deemed cost under Ind AS.

(iii) Fair value measurement of financial assets and financial liabilities at initial recognition

The Company has applied the requirements in paragraph B5.1.2A (b) of Ind AS 109 prospectively to transactions entered into on or after the date of transition to Ind AS. This exemption has been availed by the Company.

(iv) Business Combinations

Ind AS 101 provides the option to apply Ind AS 103 prospectively from the transition date or from a specific date prior to the transition date. This provides relief from full retrospective application that would require restatement of all business combinations prior to the transition date. The Company elected to apply Ind AS 103 prospectively to business combinations occurring after its transition date. Business combinations occurring prior to the transition date have not been restated.

(v) Derecognition of financial assets and liabilities

The Company has not applied the derecognition requirements of Ind AS 109 retrospectively to financial assets and liabilities derecognized under Previous GAAP prior to the transition date.

(vi) Estimates

The Company estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with the estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is an objective evidence that those estimates were in error. Ind AS estimates as at April 01, 2022, are consistent with the estimates as at the same date made in conformity with previous GAAP.

YATAYAT CORPORATION INDIA LIMITED
Standalone Financial Statements for period 01/04/2024 to 31/03/2025

[700300] Disclosure of general information about company

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Name of company	YATAYAT CORPORATION INDIA LIMITED	
Corporate identity number	U60231GJ2022PLC132829	
Permanent account number of entity	AABCY5458N	
Address of registered office of company	7/A, Bharat Society, Ved Mandir Road Kankaria, Ahmedabad, Ahmedabad, Gujarat, India, 380022	
Type of industry	Commercial and Industrial	
Registration date	14/06/2022	
Whether company is listed company	No	
Name of parent entity	NA	
Name of ultimate parent of group	NA	
Date of board meeting when final accounts were approved	27/08/2025	
Date of start of reporting period	01/04/2024	01/04/2023
Date of end of reporting period	31/03/2025	31/03/2024
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	7 /A, Bh a r a t S o c i e t y , V e d M a n d i r R o a d K a n k a r i a , Ahmedabad	
Name of city of place of maintenance of computer servers (storing accounting data)	Ahmedabad	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Gujarat	
Pin code of place of maintenance of computer servers (storing accounting data)	380022	
Name of district of place of maintenance of computer servers (storing accounting data)	Ahmedabad	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	07925453060	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1
	01/04/2024 to 31/03/2025
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	9965
Description of product or service category	FREIGHT TRANSPORT SERVICES
Turnover of product or service category	44,795.26
Highest turnover contributing product or service (ITC 8 digit) code	99651190
Description of product or service	Other road transport services of freight n.e.c
Unit of measurement of highest contributing product or service	0
Turnover of highest contributing product or service	44,795.26
Quantity of highest contributing product or service in UoM	[pure] 0

[700600] Disclosures - Directors report**Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
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	Shreyan Praveen Aggarwal	Meena Praveen Aggarwal
Nature of related party relationship	Director or his relative	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	Sale of Property, plant and Equipment	Sale of Property, plant and Equipment
Duration of material contracts/arrangements/transactions with related party	More than 1 year	More than 1 year

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2024 to 31/03/2025
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	FREIGHTTRANSPORTSERVICES
Description of main product/service	Other road transport services of freight n.e.c
NIC code of product/service	9965
Percentage to total turnover of company	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]	1
	01/04/2024 to 31/03/2025
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	Shreyan
Middle name of director	Praveen
Last name of director	Aggarwal
Designation of director	Director
Director identification number of director	09636812
Date of signing board report	27/08/2025

Particulars of holding, subsidiary and associate companies [Table]

..(1)

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

Particulars of companies [Axis]	1
	01/04/2024 to 31/03/2025
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	Transwave Logistics Private Limited
Country of incorporation of company	INDIA
CIN of company	U49231GJ2025PTC159977
Percentage of shares held	100.00%
Applicable section	2(87)

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

	01/04/2024 to 31/03/2025
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	The details of Transfer of any amount to Reserves form part of the Financial Statements for the Financial Year ended 31st March 2025.
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]
Details regarding energy conservation	Textual information (4) [See below]
Details regarding technology absorption	Textual information (5) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (6) [See below]
Disclosures in director's responsibility statement	Textual information (7) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (8) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (9) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (10) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (11) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (12) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (13) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (14) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (15) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (16) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (17) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (18) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	NOT APPLICABLE
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (19) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NOT APPLICABLE
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 (20) [See below]

Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	The Company has in place adequate internal financial controls with reference to financial statements. The Board reviews the internal control system with the auditors.
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (21) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 8
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD OF DIRECTORS' REPORT

Dear Shareholders,

Your directors take pleasure in presenting Third (03rd) Annual Report together with the Audited Standalone and Consolidated Financial Statements for the financial year ended March 31, 2025.

• FINANCIAL RESULTS:

The Company’s financial performance for the financial year ended March 31, 2025, along with that of the previous financial year ended March 31, 2024 is summarized below:

Standalone Basis

(Amount in INR Lakhs)

Particulars	Current Financial Year (2024-25)	Previous Financial Year (2023-24)
Total Revenues from Operations	44795.26	34833.52
Profit/(Loss) for the year before providing for Depreciation and Finance Cost and exceptional items	4221.61	2123.32
Less: Finance Cost	191.88	68.00
Less: Depreciation	18.85	44.16
Profit/(Loss)before Exceptional / Extraordinary items	4010.88	2011.16
Add: Exceptional Income / Extraordinary items	0	0
Profit/(Loss)before Tax	4010.88	2011.16

Less: Tax Expenses	1013	516.37
Profit/(Loss)after tax	2998.40	1487.36

Consolidated Basis

(Amount in INR Lakhs)

Particulars	Current Financial Year (2024-25)	Previous Financial Year (2023-24)
Total Revenues from Operations	44813.27	34833.52
Profit/(Loss) for the year before providing for Depreciation and Finance Cost and exceptional items	4226.99	2123.32
Less: Finance Cost	191.88	68.00
Less: Depreciation	19.91	44.16
Profit/(Loss)before Exceptional / Extraordinary items	4015.21	2011.16
Add: Exceptional Income / Extraordinary items	0	0
Profit/(Loss)before Tax	4015.21	2011.16
Less: Tax Expenses	1014.09	516.37
Profit/(Loss)after tax	3001.12	1494.80

The above figures are extracted from the Audited Standalone and Consolidated Financial Statements prepared in accordance with accounting principles generally accepted in India as specified under Sections 129 and 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounts) Rules, 2014, as amended and other relevant provisions of the Act.

• STATE OF COMPANY'S AFFAIRS AND FINANCIAL PERFORMANCE:

Standalone Basis:

During the financial year 2024-25, the Company's operations resulted in total revenues of Rs. 44885.34 Lakhs comprises of Revenue from Operations and Other Operating Revenues as compared to Rs. 34902.59 Lakhs of the previous year comprises of Revenue from Operations and Other Operating Revenues. The Profit before Finance Cost and Depreciation amounted to Rs. 4221.61 Lakhs as compared to Profit of Rs. 2123.32 Lakhs in the previous year. The Net Profit for the year ended amounted to Rs. 2998.40 Lakhs as compared to net Profit of Rs. 1487.36 Lakhs in the previous year.

Consolidated Basis:

During the financial year 2024-25, the Company's operations resulted in total revenues of Rs. 44903.34 Lakhs comprises of Revenue from Operations and Other Operating Revenues as compared to Rs. 34902.59 Lakhs of the previous year comprises of Revenue from Operations and Other Operating Revenues. The Profit before Finance Cost and Depreciation amounted to Rs. 4226.99 Lakhs as compared to Profit of Rs. 2123.32 Lakhs in the previous year. The Net Profit for the year ended amounted to Rs. 3001.12 Lakhs as compared to net Profit of Rs. 1494.80 Lakhs in the previous year.

- CHANGE IN NATURE OF BUSINESS, IF ANY:

During the financial year 2024-25, the Company has not changed its nature of business.

The Company is engaged in the business of Transportation and Logistics solutions.

- DIVIDEND:

Notwithstanding the Company's profit for the financial year ended March 31, 2025, the Board of Directors, after careful consideration of the Company's overall financial position, cash flow needs, and strategic requirements, has not declared any Final Dividend for the year ended 31st March 2025.

No Interim Dividend was declared during the year under review.

Further, there is no amount outstanding for transfer to the Investor Education and Protection Fund (IEPF).

- TRANSFER TO RESERVES:

The details of Transfer of any amount to Reserves form part of the Financial Statements for the Financial Year ended 31st March 2025.

- SHARE CAPITAL:

As on March 31, 2025, the Share Capital structure of the Company stands as under:

Particulars	No of Shares	Amount
Authorized Share Capital		
Equity Shares of Rs.10/- each	2,70,00,000	27,00,00,000
Total	2,70,00,000	27,00,00,000
Issued, Subscribed and Paid-up Share Capital		
Equity Shares of Rs.10/- each	2,00,00,000	20,00,00,000
Total	2,00,00,000	20,00,00,000

Changes in Authorized Share Capital:

The Board of Directors at their meeting held on 28th November 2024 and the Shareholders at their meeting held on 19th December 2024 have approved the Increase in Authorized Share Capital from existing Rs. 20,00,000/- (Rupees Twenty Lakhs Only) divided into 2,00,000 Equity Shares of Rs. 10/- each to Rs. 27,00,00,000 (Rupees Twenty-Seven Crore Only) divided into 2,70,00,000 Equity Shares of Rs. 10/- each by creation of additional 2,68,00,000 Equity Shares of Rs. 10/- each ranking pari-passu in all respect with the existing Equity Shares of the Company.

Changes in Paid Up Share Capital:

Issue of Bonus Equity Shares:

During the year under review, the Board of Directors of the Company, in order to strengthen the capital base and to reward the shareholders, recommended the issue of bonus shares in the ratio of 99 (ninety-nine) fully paid-up equity share(s) of ₹ 10 each for every 1 (one) existing fully paid-up equity share(s) held by the members as on the record date fixed for this purpose.

The said bonus issue has been made by capitalizing the free reserves/securities premium account of the Company, in accordance with the applicable provisions of the Companies Act, 2013, and rules made thereunder. Consequently, the paid-up share capital of the Company has increased from Rs. 2,00,000/- to Rs. 2,00,00,000/-.

Except above mentioned, the Company has not issued any Shares with or without differential rights or Debentures or any other securities by way of public offer, Private Placement, Preferential allotment, Rights issue, Bonus Issue, Sweat Equity Shares, and Employee Stock Option Scheme or in any such other manners.

- **SEGMENT WISE PERFORMANCE:**

Segment reporting is not applicable to the Company in accordance with the Accounting Standard 17 issued by the Institute of Chartered Accountants of India.

- **SUBSIDIARIES, JOINT VENTURES & ASSOCIATES:**

As on March 31, 2025, your Company has following Subsidiaries, the details of which are as follows:

Sr. No.	Name & Address of the Company	CIN/UIIN	% of the Shares held	Applicable Section
1	Transwave Logistics Private Limited 7/A, Bharat Society, Ved Mandir Road, Kankaria, Gita Mandir Road, Ahmedabad, Ahmadabad City, Gujarat, India, 380022	U49231GJ2025PTC159977	100.00	2(87)

During the year ended March 31, 2025, Transwave Logistics Private Limited became Wholly Owned Subsidiary of the Company. Your Company had subscribed 100% Equity Share Capital of Subsidiary Company by way of Subscription to the Memorandum and Articles of Association of Subsidiary Company.

Pursuant to the provisions of Section 129 (3) of the Companies Act, 2013, a statement containing the salient features of the Company's subsidiaries in Form AOC-1 is attached to the financial statement of the Company.

- PUBLIC DEPOSITS:

The Company has not accepted any public deposits, nor any amount of principal or interest thereof was outstanding in terms of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014, for the financial year ended.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated January 22, 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

The Company has already been complied with this requirement within the prescribed timelines.

The details of Loans and Advances received from Directors, Relatives of Directors and Inter Company Loans, if any forms part of the Financial Statements for the Financial Year ended 31st March 2025.

- MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT:

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

- INDUSTRIAL RELATIONS:

The relationship with employees at all levels remained cordial and harmonious during the year. We appreciate the committed contribution made by employees of the Company at all the levels to sustain during the challenging business scenario.

- POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT OF THE COMPANY:

During the financial year ended 31st March 2025, the Company was a Private Limited Company. Accordingly, the provisions of Section 178(1) of the Companies Act, 2013 relating to the constitution of the Nomination and Remuneration Committee were not applicable, and hence, details regarding policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management are not provided for the said period.

Further during the current Financial Year 2025-26, your Company has been converted into a Public Limited Company with effect from July 17th, 2025, and the applicable requirements under Section 178 of the Companies Act, 2013 will be complied with in due course.

- PARTICULARS OF EMPLOYEES:

No employee of the Company was in receipt of remuneration more than the limits specified under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, during the financial year ended March 31, 2025.

- DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As on March 31, 2025, The Board of Directors of the Company comprises of following 3 (Three) Directors:

S. No	Name	DIN	Date of Appointment
•	Shreyan Praveen Aggarwal	09636812	14/06/2022
•	Meena Praveen Aggarwal	09636833	14/06/2022
•	Sonakshi Aggarwal	10997403	12/03/2025

Appointments:

During the period under review, Mrs. Sonakshi Aggarwal (DIN – 10997403) has been appointed as an Additional Director (Promoter & Executive) of the Company with effect from March 12, 2025, and subsequently she has been regularly appointed as a Director (Promoter and Executive) at the Extra Ordinary Meeting held on 18th March 2025.

Re-appointments:

Pursuant to the provisions of Section 152 of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and the Articles of Association of your Company, Ms. Meena Aggarwal, Executive Director of the Company, is liable to retire by rotation at the ensuing AGM and being eligible offered herself for reappointment.

An appropriate resolution for her re-appointment is being placed for your approval at the ensuing AGM.

Resignations/Retirements along with facts of resignation:

No Director has resigned from the office during the Financial Year ending 31st March 2025.

Key Managerial Personnel:

During the financial year ended 31st March 2025, the provisions relating to the appointment of a Whole-Time Company Secretary under Section 203 of the Companies Act 2013 read with Rule 8A of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 were applicable to the Company in view of its paid-up share capital of ₹20 crores. Further, during the Year, the Company was in the process of identifying suitable candidate for the said positions.

Further, during the current Financial Year, Mrs. Puja Nelli has been appointed as Whole-Time Company Secretary w.e.f 01st August 2025.

Further, the Board has appointed Mr. Rajesh Talreja as Chief Financial Officer (CFO) as per the requirements of the Section 203 of the Companies Act 2013 w.e.f 25th July 2025.

Declaration of Independence:

During the financial year ended 31st March 2025, the Company was a Private Limited Company and was therefore not required to appoint Independent Directors on its Board. Accordingly, the provisions relating to disclosure of statements by Independent Directors under Section 149(6) of the Companies Act, 2013 were not applicable for the said period.

Subsequent to the year end, the Company has been converted into a Public Limited Company with effect from July 17, 2025, and the requirements relating to appointment of Independent Directors will be complied with in accordance with the provisions of the Companies Act, 2013.

Annual Evaluation of Board's Performance:

The evaluation of all the directors and the Board was conducted based on the criteria and framework adopted by the Board.

- NUMBER OF MEETINGS OF BOARD OF DIRECTORS:**

The Board of Directors of your Company met eight (08) times during the financial year 2024-25 and the details of which are as follows:

S. No	Date of Board Meeting	Attendance of Board of Directors	
Shreyan Praveen Aggarwal	Meena Praveen Aggarwal	Sonakshi Aggarwal	
1	29th April 2024	?	? NA
2	27th July 2024	?	? NA
3	4th September 2024	?	? NA
4	30th September 2024	?	? NA
5	28th November 2024	?	? NA
6	28th January 2025	?	? NA

7	17th February 2025	?	? NA
8	12th March 2025	?	? NA
Total Meetings Attended	8	8	-

The time gap between the two meetings was in accordance with the requirements. All the information required to be furnished to the Board was made available along with a detailed Agenda.

During the year under review, the Company has complied with the provisions of Secretarial Standard 1 (relating to Meetings of the Board of Directors) and Secretarial Standard 2 (relating to General Meetings) issued by the Institute of the Company Secretaries of India.

• MEETINGS OF THE SHAREHOLDERS:

During the Financial Year ended 31st March 2025, the following Meetings of Shareholders were held:

- Annual General Meeting 2024 has been held on 30th September 2024.
- 01/2024-25 Extra Ordinary General Meeting held on 28th November 2024.
- 02/2024-25 Extra Ordinary General Meeting held on 19th December 2024.
- 03/2024-25 Extra Ordinary General Meeting held on 18th March 2025.

• DIRECTORS' RESPONSIBILITY STATEMENT:

As required under Section 134(3) (c) of the Companies Act, 2013, the Directors hereby confirm that:

- in the preparation of the annual accounts for the financial year ended March 31, 2025, the applicable accounting standards, and Schedule III of the Companies Act, 2013, have been followed and there are no material departures from the same.
- the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of your Company as at March 31, 2025 and of the profit and loss of the Company for the financial year ended March 31, 2025;
- proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- the annual accounts have been prepared on a 'going concern' basis.
- The Company being unlisted, under sub-clause (e) of section 134(3) of the Companies Act, 2013 about laying down internal financial controls does not apply to the Company;
- proper systems to ensure compliance with the provisions of all applicable laws were in place and that such systems were adequate and operating effectively.

- **EXTRACT OF ANNUAL RETURN:**

A copy of the Annual Return pursuant to the provisions of Section 92 read with Section 134 of the Companies Act, 2013 and rules made there under has been placed on the website of the Company.

A copy of Annual Returns is also available at Registered Office of the Company for inspection of Members during business working hours (10:00 AM – 06:00 PM) of the Company.

- **RELATED PARTY TRANSACTIONS:**

During the financial year 2024-25, all transactions entered with the Related Parties as defined under Section 2(76) of the Companies Act, 2013 read with Companies (Specification of Definitions Details) Rules, 2014 were in the ordinary course of business and on arm's length basis.

The Company has a process in place to periodically review and monitor Related Party Transactions. The Board of Directors has approved all related party transactions for FY 2024-25 and estimated transactions for FY 2025-26. There were no materially significant related party transactions that may conflict with the interest of the Company.

During the year, Pursuant to Section 134 (3) (h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014, the details of contracts/arrangements/transactions with related parties which could be considered material are given in "Annexure [A]" in the Form AOC-2.

- **LOANS AND INVESTMENTS:**

Loans, guarantees/securities and investments, if any and covered under Section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

- **RISK MANAGEMENT:**

The Company has in place an appropriate risk management system in place for identification and assessment of risks, measures to mitigate them, and mechanisms for their proper and timely monitoring and reporting. During the financial year 2024-25, there were no major risks identified by the Company which may threaten the existence of the Company.

- CORPORATE SOCIAL RESPONSIBILITY:

Your Company believes in supporting corporate social programs as a part of its Corporate Social Responsibility. As on 31st March 2024, the Net Profit of the Company was more than INR 5.00 Crores, the provision of Section 135 is applicable to the Company to spend the CSR expenditure during the Financial Year ended 31st March 2025. Below is the working for CSR Expenditure for the Financial Year ended 31st March 2025:

Net Profit calculated as per Section 198	Amount in INR
Net Profit for the FY 2021-22	NIL
Net Profit for the FY 2022-23	6,35,30,636
Net Profit for the FY 2023-24	20,33,71,966
Total	26,69,02,602
Average Net Profit	13,34,51,301
Amount of CSR Expenditure for FY 2024-25	26,69,026

Since the obligation of CSR Expenditure of the Company for the Financial Year ended 31st March 2025 does not exceed INR 50.00 Lakhs, the Company is not required to constitute CSR Committee.

The Company gives preference to the local area for spending the amounts earmarked for CSR activities. During the year, the Company spent Rs. 27,30,000/- in the CSR Activities, the details of which are provided in the CSR Report.

The Annual Report on the CSR activities is at “Annexure [B]” to this Report.

- VIGIL MECHANISM AND WHISTLE BLOWER POLICY:

During the financial year 2024-25, the Company was a Private Limited Company. Although the provisions of Section 177(9) of the Companies Act, 2013 regarding the establishment of a Vigil Mechanism / Whistle Blower Policy were not applicable.

The Formulation of Whistle Blower Policy is not applicable to the Company.

• AUDITORS AND AUDITORS' REPORT:

Statutory Auditors:

Pursuant to the provisions of Section 139(8) of the Companies Act, 2013, on account of change in constitution of Chartered Accountant Firm of Statutory Auditors, M/s Yash Vimawala & Associates, Chartered Accountants (FRN: 135338W) were appointed in the casual vacancy of Statutory Auditors by the Board of Directors and the Shareholders of the Company to hold office until the conclusion of the forthcoming Third Annual General Meeting of the Company.

The Board of Directors, at their meeting held on 27th August 2025, has recommended the re-appointment of M/s Yash Vimawala & Associates, Chartered Accountants (FRN: 135338W) as Statutory Auditors of the Company for a term of five consecutive years from the conclusion of this Annual General Meeting until the conclusion of the Eight Annual General Meeting.

The Company has received their consent and a certificate confirming their eligibility for appointment in accordance with the provisions of the Companies Act 2013 and rules made thereunder.

Accordingly, the Board has placed the agenda for the re-appointment of M/s Yash Vimawala & Associates, Chartered Accountants (FRN: 135338W) as Statutory Auditors for approval by the shareholders at the ensuing Annual General Meeting.

Cost Auditor:

The appointment of Cost Auditor for the Company is not applicable to the Company.

Internal Auditor:

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and the Companies (Accounts) Rules, 2014, the Board of Directors of the Company at their meeting held on 28th November 2024 has appointed M/s. Niral Utsavi & Co., Chartered Accountants, as the Internal Auditor of the Company for the Financial Year 2024–25 to conduct the internal audit of the Company.

The Internal Auditor is responsible for evaluating the adequacy and effectiveness of internal controls, risk management systems, and governance processes of the Company. The Board and Audit Committee periodically review the internal audit reports and ensure that adequate corrective measures are taken wherever necessary.

Secretarial Audit:

The appointment of Secretarial Auditor for the Company is not applicable to the Company.

- EXPLANATION ON AUDITORS REPORT:

The notes to the accounts referred to in the Auditors Report are self-explanatory and therefore do not call for any separate or further comments or explanations.

- FRAUDS REPORTED BY AUDITORS:

No frauds are reported by Auditors which falls under the purview of sub section (12) of Section 143 other than those which are reported to Central Government during the year under review.

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

The information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with respect to the information on conservation of energy, technology absorption is not applicable to the Company.

Foreign Exchange earnings – NIL

Foreign Exchange Outgo – NIL

Except for the above mentioned, the information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable for the year ended March 31, 2025.

- INTERNAL FINANCIAL CONTROLS:

The Company has in place adequate internal financial controls with reference to financial statements. The Board reviews the internal control system with the auditors.

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

The Company has adopted a policy for prevention of sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act").

Your Company is committed to providing and promoting a safe, healthy and congenial atmosphere irrespective of gender, caste, creed or social class of the employees.

Particulars	No. of complaints
Complaints filed during the financial year	Nil
Complaints disposed of during the financial year	Nil
Complaints pending as on the end of the financial year	Nil

- SIGNIFICANT/MATERIAL ORDERS PASSED BY THE REGULATORS:

There are no significant/ material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of your Company and its operations in future.

- STATEMENT ON COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961:

Your Company is fully committed to complying with the Maternity Benefit Act, 1961. We recognize and uphold the rights of our women employees to maternity benefits as enshrined under the Act.

• OTHER DISCLOSURES:

- During the financial year 2024-25, the Company does not have any scheme or provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.
- During the financial year 2024-25, no application was made, or any proceeding is pending under the Insolvency and Bankruptcy Code, 2016.
- During the financial year 2024-25, your Company has not entered into any One-Time Settlement with banks or financial institutions.
- The Company has not issued any debentures during the financial year 2024-25.

• ACKNOWLEDGEMENT:

The Directors would like to place on record its gratitude for valuable guidance and support received from the Reserve Bank of India, Central & State Government departments /agencies, Bankers and wish to convey their appreciation to customers, dealers, vendors, and all other business associates for their continuing support during the year.

The Directors would also like to express their appreciation of the commitment and dedication of employees for their significant contribution during the year.

By Order of the Board of Directors

For Yatayat Corporation India Limited

Date: August 27th, 2025

Shreyan Praveen Aggarwal

Place: Ahmedabad

Director

DIN – 09636812

“Annexure - [A]”

FORM AOC – 2

(Pursuant to Section 134(3) (h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in Section 188(1) of the Companies Act, 2013 including certain arms' length transactions under third proviso thereto

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

• Name(s) of the related party and nature of relationship	N.A.
• Nature of contracts/arrangements/transactions	
• Duration of the contracts / arrangements/transactions	
• Salient terms of the contracts or arrangements or transactions including the value, if any	
• Justification for entering into such contracts or arrangements or transactions	
• date(s) of approval by the Board	
• Amount paid as advances, if any	
• Date on which (a) the special resolution was passed in general meeting as required under first proviso to Section 188 of the Companies Act, 2013	

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

Name(s) of the related party	Nature of relationship	Nature, Duration, Terms of contracts/arrangements/ transactions	Amount (In INR Lacs)

Shreyan Praveen Aggarwal	Shareholder/ Director	Sale of Property, plant and Equipment	55.52
Meena Praveen Aggarwal	Shareholder/ Director	Sale of Property, plant and Equipment	9.97

By Order of the Board of Directors

For Yatayat Corporation India Limited

Date: August 27th, 2025

Shreyan Praveen Aggarwal

Place: Ahmedabad

Director

DIN – 09636812

Textual information (2)

Description of state of companies affair

Standalone Basis: During the financial year 2024-25, the Company's operations resulted in total revenues of Rs. 44885.34 Lakhs comprises of Revenue from Operations and Other Operating Revenues as compared to Rs. 34902.59 Lakhs of the previous year comprises of Revenue from Operations and Other Operating Revenues. The Profit before Finance Cost and Depreciation amounted to Rs. 4221.61 Lakhs as compared to Profit of Rs. 2123.32 Lakhs in the previous year. The Net Profit for the year ended amounted to Rs. 2998.40 Lakhs as compared to net Profit of Rs. 1487.36 Lakhs in the previous year. Consolidated Basis: During the financial year 2024-25, the Company's operations resulted in total revenues of Rs. 44903.34 Lakhs comprises of Revenue from Operations and Other Operating Revenues as compared to Rs. 34902.59 Lakhs of the previous year comprises of Revenue from Operations and Other Operating Revenues. The Profit before Finance Cost and Depreciation amounted to Rs. 4226.99 Lakhs as compared to Profit of Rs. 2123.32 Lakhs in the previous year. The Net Profit for the year ended amounted to Rs. 3001.12 Lakhs as compared to net Profit of Rs. 1494.80 Lakhs in the previous year.

Textual information (3)

Disclosures relating to amount recommended to be paid as dividend

Notwithstanding the Company's profit for the financial year ended March 31, 2025, the Board of Directors, after careful consideration of the Company's overall financial position, cash flow needs, and strategic requirements, has not declared any Final Dividend for the year ended 31st March 2025. No Interim Dividend was declared during the year under review. Further, there is no amount outstanding for transfer to the Investor Education and Protection Fund (IEPF).

Textual information (4)

Details regarding energy conservation

The information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with respect to the information on conservation of energy, technology absorption is not applicable to the Company. Foreign Exchange earnings – NIL Foreign Exchange Outgo – NIL Except for the above mentioned, the information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable for the year ended March 31, 2025.

Textual information (5)

Details regarding technology absorption

The information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with respect to the information on conservation of energy, technology absorption is not applicable to the Company. Foreign Exchange earnings – NIL Foreign Exchange Outgo – NIL Except for the above mentioned, the information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable for the year ended March 31, 2025.

Textual information (6)

Details regarding foreign exchange earnings and outgo

The information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with respect to the information on conservation of energy, technology absorption is not applicable to the Company. Foreign Exchange earnings – NIL Foreign Exchange Outgo – NIL Except for the above mentioned, the information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable for the year ended March 31, 2025.

Textual information (7)

Disclosures in director's responsibility statement

As required under Section 134(3) (c) of the Companies Act, 2013, the Directors hereby confirm that: (a)in the preparation of the annual accounts for the financial year ended March 31, 2025, the applicable accounting standards, and Schedule III of the Companies Act, 2013, have been followed and there are no material departures from the same. (b)the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of your Company as at March 31, 2025 and of the profit and loss of the Company for the financial year ended March 31, 2025; (c)proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities. (d)the annual accounts have been prepared on a 'going concern' basis. (e)The Company being unlisted, under sub-clause (e) of section 134(3) of the Companies Act, 2013 about laying down internal financial controls does not apply to the Company; (f)proper systems to ensure compliance with the provisions of all applicable laws were in place and that such systems were adequate and operating effectively.

Textual information (8)

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

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

Textual information (9)

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

Loans, guarantees/securities and investments, if any and covered under Section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

Textual information (10)

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

During the financial year 2024-25, all transactions entered with the Related Parties as defined under Section 2(76) of the Companies Act, 2013 read with Companies (Specification of Definitions Details) Rules, 2014 were in the ordinary course of business and on arm's length basis.

The Company has a process in place to periodically review and monitor Related Party Transactions. The Board of Directors has approved all related party transactions for FY 2024-25 and estimated transactions for FY 2025-26. There were no materially significant related party transactions that may conflict with the interest of the Company.

During the year, Pursuant to Section 134 (3) (h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014, the details of contracts/arrangements/transactions with related parties which could be considered material are given in "Annexure [A]" in the Form AOC-2.

Textual information (11)

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

A copy of the Annual Return pursuant to the provisions of Section 92 read with Section 134 of the Companies Act, 2013 and rules made there under has been placed on the website of the Company.

A copy of Annual Returns is also available at Registered Office of the Company for inspection of Members during business working hours (10:00 AM – 06:00 PM) of the Company.

Textual information (12)

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

During the financial year ended 31st March 2025, the Company was a Private Limited Company and was therefore not required to appoint Independent Directors on its Board. Accordingly, the provisions relating to disclosure of statements by Independent Directors under Section 149(6) of the Companies Act, 2013 were not applicable for the said period.

Subsequent to the year end, the Company has been converted into a Public Limited Company with effect from July 17, 2025, and the requirements relating to appointment of Independent Directors will be complied with in accordance with the provisions of the Companies Act, 2013.

Textual information (13)

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

During the financial year ended 31st March 2025, the Company was a Private Limited Company. Accordingly, the provisions of Section 178(1) of the Companies Act, 2013 relating to the constitution of the Nomination and Remuneration Committee were not applicable, and hence, details regarding policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management are not provided for the said period.

Further during the current Financial Year 2025-26, your Company has been converted into a Public Limited Company with effect from July 17th, 2025, and the applicable requirements under Section 178 of the Companies Act, 2013 will be complied with in due course.

Textual information (14)

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

The Company has in place an appropriate risk management system in place for identification and assessment of risks, measures to mitigate them, and mechanisms for their proper and timely monitoring and reporting. During the financial year 2024-25, there were no major risks identified by the Company which may threaten the existence of the Company.

Textual information (15)

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

Your Company believes in supporting corporate social programs as a part of its Corporate Social Responsibility. As on 31st March 2024, the Net Profit of the Company was more than INR 5.00 Crores, the provision of Section 135 is applicable to the Company to spend the CSR expenditure during the Financial Year ended 31st March 2025. Below is the working for CSR Expenditure for the Financial Year ended 31st March 2025:

Net Profit calculated as per Section 198	Amount in INR
Net Profit for the FY 2021-22	NIL
Net Profit for the FY 2022-23	6,35,30,636
Net Profit for the FY 2023-24	20,33,71,966
Total	26,69,02,602
Average Net Profit	13,34,51,301
Amount of CSR Expenditure for FY 2024-25	26,69,026

Since the obligation of CSR Expenditure of the Company for the Financial Year ended 31st March 2025 does not exceed INR 50.00 Lakhs, the Company is not required to constitute CSR Committee.

The Company gives preference to the local area for spending the amounts earmarked for CSR activities. During the year, the Company spent Rs. 27,30,000/- in the CSR Activities, the details of which are provided in the CSR Report.

The Annual Report on the CSR activities is at “Annexure [B]” to this Report.

Textual information (16)

Disclosure of financial summary or highlights [Text Block]

Particulars	Current Financial Year (2024-25)	Previous Financial Year (2023-24)
Total Revenues from Operations	44795.26	34833.52
Profit/(Loss) for the year before providing for Depreciation and Finance Cost and exceptional items	4221.61	2123.32
Less: Finance Cost	191.88	68.00
Less: Depreciation	18.85	44.16
Profit/(Loss)before Exceptional / Extraordinary items	4010.88	2011.16
Add: Exceptional Income / Extraordinary items	0	0
Profit/(Loss)before Tax	4010.88	2011.16
Less: Tax Expenses	1013	516.37
Profit/(Loss)after tax	2998.40	1487.36

Textual information (17)

Disclosure of change in nature of business [Text Block]

During the financial year 2024-25, the Company has not changed its nature of business.

The Company is engaged in the business of Transportation and Logistics solutions.

Textual information (18)

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

Appointments:

During the period under review, Mrs. Sonakshi Aggarwal (DIN – 10997403) has been appointed as an Additional Director (Promoter & Executive) of the Company with effect from March 12, 2025, and subsequently she has been regularly appointed as a Director (Promoter and Executive) at the Extra Ordinary Meeting held on 18th March 2025.

Re-appointments:

Pursuant to the provisions of Section 152 of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and the Articles of Association of your Company, Ms. Meena Aggarwal, Executive Director of the Company, is liable to retire by rotation at the ensuing AGM and being eligible offered herself for reappointment.

An appropriate resolution for her re-appointment is being placed for your approval at the ensuing AGM.

Resignations/Retirements along with facts of resignation:

No Director has resigned from the office during the Financial Year ending 31st March 2025.

Textual information (19)

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

The Company has not accepted any public deposits, nor any amount of principal or interest thereof was outstanding in terms of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014, for the financial year ended.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated January 22, 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

The Company has already been complied with this requirement within the prescribed timelines.

The details of Loans and Advances received from Directors, Relatives of Directors and Inter Company Loans, if any forms part of the Financial Statements for the Financial Year ended 31st March 2025.

Textual information (20)

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

There are no significant/ material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of your Company and its operations in future.

Textual information (21)

Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]

During the financial year ended 31st March 2025, the Company was a Private Limited Company. Accordingly, the provisions of Section 178(1) of the Companies Act, 2013 relating to the constitution of the Nomination and Remuneration Committee were not applicable, and hence, details regarding policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management are not provided for the said period.

Further during the current Financial Year 2025-26, your Company has been converted into a Public Limited Company with effect from July 17th, 2025, and the applicable requirements under Section 178 of the Companies Act, 2013 will be complied with in due course.

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
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	SHREYAN	MEENA
Middle name of director	PRAVEEN	PRAVEEN
Last name of director	AGGARWAL	AGGARWAL
Designation of director	Managing Director	Director
Director identification number of director	09636812	09636833
Date of signing of financial statements by director	27/08/2025	27/08/2025

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

	01/04/2024 to 31/03/2025
Name of company secretary	POOJA MAJITHIA PRAVINBHAI
Permanent account number of company secretary	AFFPM4444L
Date of signing of financial statements by company secretary	27/08/2025
Name of chief financial officer	RAJESH TALREJA
Permanent account number of chief financial officer	AAQPT7646D
Date of signing of financial statements by chief financial officer	27/08/2025

[700400] Disclosures - Auditors report**Details regarding auditors [Table]****..(1)**

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

Auditors [Axis]	1
	01/04/2024 to 31/03/2025
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Yash Vimawala & Associates
Name of auditor signing report	VIMAWALA YASH KETAN
Firms registration number of audit firm	135338W
Membership number of auditor	150029
Address of auditors	308, Skylar, Op p o s i t e Prahladnagar Fire Station, Corporate Road, Prahladnagar, Ahmedabad-380015, Gujarat
Permanent account number of auditor or auditor's firm	XX-XX-XX-416M
SRN of form ADT-1	F89841423
Date of signing audit report by auditors	27/08/2025
Date of signing of balance sheet by auditors	27/08/2025

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
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 (22) [See below]	
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plants and Equipment's	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (23) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (24) [See below]	
Disclosure in auditors report relating to inventories	Textual information (25) [See below]	
Disclosure in auditors report relating to loans	Textual information (26) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (27) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (28) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (29) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (30) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]		Textual information (31) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (32) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	As per report	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (33) [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 (34) [See below]
Disclosure in auditors report relating to managerial remuneration	As per report	
Disclosure in auditors report relating to Nidhi Company		(xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company
Disclosure in auditors report relating to transactions with related parties	Textual information (35) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (36) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (37) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (38) [See below]

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

	01/04/2024 to 31/03/2025
Disclosure in auditor's report explanatory [TextBlock]	Textual information (39) [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 (22)

Disclosure in auditors report relating to fixed assets

The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plants and Equipment's; (b)The Property Plant and Equipments have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed. (c)According to information and explanation given to us and on the basis of our examination of the record of the company, the title deeds of immovable properties are held in the name of the company or in the name of partnership firm from which the company converted into. They are in Process of getting the name changed. (d)The company has not revalued all its Property, Plant and Equipment (including Leasehold assets) through registered valuer. (e)No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under

Textual information (23)

Disclosure relating to physical verification and material discrepancies of fixed assets

(b)The Property Plant and Equipments have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed

Textual information (24)

Disclosure relating to title deeds of immovable properties

(c)According to information and explanation given to us and on the basis of our examination of the record of the company, the title deeds of immovable properties are held in the name of the company or in the name of partnership firm from which the company converted into. They are in Process of getting the name changed

Textual information (25)

Disclosure in auditors report relating to inventories

Company is into business of Providing Freight forwarding & allied Services and does not operate in any trading or manufacturing segment, thus no inventory or stock in trade is held by the Company. b)The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets; The company has been regularly submitting Stock/Book-Debt statements to such bank as per the requirements of the sanction conditions of such limits. According to information and explanation given to us and as disclosed in the financial statement, prepared in accordance with Schedule III of the Companies Act, 2013 and rules amended there under, there are no material discrepancies in the books of accounts as compared with returns submitted to bank

Textual information (26)

Disclosure in auditors report relating to loans

(iii)According to information and explanation given to us, the Company has, during the year not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties that are yet to be squared off at the end of the financial year. Except as stated as below: a)The Company has provided loans or advances in the nature of loans, or provided security to subsidiaries, joint venture, associates and other parties and the details are mentioned in the following table: Particulars Loans (Rs.In lakhs) A. Aggregate amount granted / provided during the year: Transwave Logistics Private Limited1,066.45/- B. Balance outstanding as at balance sheet date in respect of above cases: Transwave Logistics Private Limited1,066.45/-

Textual information (27)

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

(iv) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and section 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and securities

Textual information (28)

Disclosure in auditors report relating to deposits accepted

(v) In our opinion and according to the information and explanation provided to us, the Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable

Textual information (29)

Disclosure in auditors report relating to maintenance of cost records

(vi) According to the information and explanation provided to us, the company is not required to maintain the Cost Records pursuant to rules made 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 (30)

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

According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally 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 or GST and any other statutory dues with the appropriate authorities, whichever applicable.

Textual information (31)

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

- 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, 2025 for a period of more than six months from the date on which they become payable.

Textual information (32)

Disclosure relating to disputed statutory dues [Text Block]

- According to the information and explanation given to us, details of pending dues as at March 31, 2025 are as follows:

No	Particulars	Amount (Rs. In Lakhs)
1	Income Tax	5.09/-

Textual information (33)

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

Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments.

Textual information (34)

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

(xi)Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year. On general examination of records of the company, we have not received any whistle blower complaints of the company.

Textual information (35)

Disclosure in auditors report relating to transactions with related parties

(xiii)In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Standalone financial statements in Note-28 as required by the applicable accounting standards

Textual information (36)

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

During the year, the company has not made preferential allotment/private placement of equity shares. According to the explanation and information given to us, the Company has Complied with the requirements of Section 42 of the Companies Act, 2013 and the funds were utilized for the purpose it were raised

Textual information (37)

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

(xv)Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon

Textual information (38)

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

(xvi) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

Textual information (39)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To,

Board of Directors

Yatayat Corporation India Limited

(Formerly Known as Yatayat Corporation India Private Limited)

Report on the Audit of the Standalone financial statements

Opinion

We have audited the accompanying standalone financial statements of M/s. Yatayat Corporation India Limited ("the Company") which comprises of the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss, the statement of Cash Flows, the statement of changes in equity and a summary of significant accounting policies along with other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its Profit/Loss and its Cash Flow for the financial year ended on that date.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

We have nothing to report in this regard.

Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone financial statements

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the benefits of public interest such communication.

Report on Other Legal and Regulatory Requirements

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

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

- we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

- In our opinion proper books of accounts as required by the 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 Cash Flow Statement dealt with by this Report are in agreement with the books of account

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

- On the basis of written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

- With respect to the adequacy of the Internal Financial Controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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

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

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

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

- (a) The management has represented that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- (b) The management has represented, that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities, with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

- (c) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- The Company has not declared any dividend during the year as per section 123 of the Companies Act, 2013.

- Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility but the software is being operated by a third party software service provider, for maintaining its books of account and in absence of control report we are unable to comment whether audit trail feature of the said software was enabled and operated throughout the year for all relevant transactions recorded in the software or whether there were any instances of the audit trail feature being tampered with. However, as per management representations and on the basis of information and explanation given to us, there no instances of the audit trail feature being tampered with, and the audit trail has been presented by the company as per the statutory requirements for record retention.

Accountants

For, Yash Vimawala & Associates

Chartered

Yash Ketan Vimawala (FCA)

(Partner)

Place: Ahmedabad

M. No.: 150029

Date: 27/08/2025

FRN No.: 135338W

UDIN: 25150029BMZYQO4432

“ANNEXURE A” TO THE INDEPENDENT AUDITORS’ REPORT

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the standalone financial statements of the Company for the year ended March 31, 2025:

- (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plants and Equipment’s;
- The Property Plant and Equipments have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
- According to information and explanation given to us and on the basis of our examination of the record of the company, the title deeds of immovable properties are held in the name of the company or in the name of partnership firm from which the company converted into. They are in Process of getting the name changed.
- The company has not revalued all its Property, Plant and Equipment (including Leasehold assets) through registered valuer.
- No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.
- a) Company is into business of Providing Freight forwarding & allied Services and does not operate in any trading or manufacturing segment, thus no inventory or stock in trade is held by the Company.
- The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets; The company has been regularly submitting Stock/Book-Debt statements to such bank as per the requirements of the sanction

conditions of such limits. According to information and explanation given to us and as disclosed in the financial statement, prepared in accordance with Schedule III of the Companies Act, 2013 and rules amended there under, there are no material discrepancies in the books of accounts as compared with returns submitted to bank.

- According to information and explanation given to us, the Company has, during the year not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties that are yet to be squared off at the end of the financial year. Except as stated as below:

- The Company has provided loans or advances in the nature of loans, or provided security to subsidiaries, joint venture, associates and other parties and the details are mentioned in the following table:

Particulars	Loans (Rs.In lakhs)
A. Aggregate amount granted / provided during the year:	
Transwave Logistics Private Limited	1,066.45/-
B. Balance outstanding as at balance sheet date in respect of above cases:	
Transwave Logistics Private Limited	1,066.45/-

- According to information and explanations given to us and based on the audit procedures performed, the company has not provided any corporate guarantees during the financial year.

- In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and section 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and securities.

- In our opinion and according to the information and explanation provided to us, the Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

- According to the information and explanation provided to us, the company is not required to maintain the Cost Records pursuant to rules made by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

- a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally 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 or GST and any other statutory dues with the appropriate authorities, whichever applicable. 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, 2025 for a period of more than six months from the date on which they become payable.

- According to the information and explanation given to us, details of pending dues as at March 31, 2025 are as follows:

No	Particulars	Amount (Rs. In Lakhs)
1	Income Tax	5.09/-

- According to the information and explanations given to us, the Company has not entered into any transactions not recorded in the books of account, which need to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

- Based upon the audit procedures performed and the information and explanations given by the management, the company
- has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- the company is not a declared willful defaulter by any bank or financial institution or other lender.
- the term loans were applied for the purpose for which the loans were obtained
- funds raised on short term basis have not been utilised for long term purposes,
- the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
- the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies
- (a) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments.

(b) During the year, the company has not made preferential allotment/private placement of equity shares. According to the explanation and information given to us, the Company has Complied with the requirements of Section 42 of the Companies Act, 2013 and the funds were utilized for the purpose it were raised.

- Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year. On general examination of records of the company, we have not received any whistle blower complaints of the company.

- In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

- In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Standalone financial statements in Note-28 as required by the applicable accounting standards.

- (a) Based upon the audit procedures performed and the information and explanations given by the management, the company has an internal audit system commensurate with the size and nature of its business.

(b) Based on the records of the company, provision of section 138 of Companies Act are applicable to the company where the company needs to carry out internal audit as per Company Rules, 2014. Company has conducted such internal audit. We have considered the internal audit reports of the company issued till date, for the period under audit.

- Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

- In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

- According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any cash loss during the year.

- There has been no resignation of the statutory auditor during the year.

- Based upon the audit procedures performed and the information and explanations given by the management, Financial Ratios along with detailed working as on the date of the balance sheet is provided on notes of the financial statement issued by the management of the company is found satisfactorily. Further ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, the auditor's knowledge of the Board of Directors and management plans, have been verified by us and we report 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. Although we do not provide any guarantee for realization of liabilities.

- In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act (the Act), in compliance with second proviso to sub section 5 of section 135 of the Act.

- The Reporting under clause 3(xxi) of the order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in the report

Accountants

For, Yash Vimawala & Associates

Chartered

Yash Ketan Vimawala (FCA)

(Partner)

Place: Ahmedabad

M. No.: 150029

Date: 27/08/2025

FRN No.: 135338W

UDIN: 25150029BMZYQO4432

“ANNEXURE B” TO THE INDEPENDENT AUDITOR’S REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of

Section 143 of the Companies Act, 2013

We have audited the internal financial controls over financial reporting of Yatayat Corporation India Limited as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based 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 Control over Financial Reporting issued by the "Institute of Chartered Accountants of India". 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 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 judgement, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of standalone 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 standalone 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 standalone financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, 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.

Accountants

For, Yash Vimawala & Associates

Chartered

Yash Ketan Vimawala (FCA)

(Partner)

Place: Ahmedabad

M. No.: 150029

Date: 27/08/2025

FRN No.: 135338W

UDIN: 25150029BMZYQO4432

[700700] Disclosures - Secretarial audit report

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

	01/04/2024 to 31/03/2025
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[110000] Balance sheet

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

	31/03/2025	31/03/2024	31/03/2023
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	74.79	139.18	160.5
Other intangible assets	0	0	0
Non-current financial assets [Abstract]			
Non-current investments	899.99	0	0
Loans, non-current	0	0	0
Total non-current financial assets	899.99	0	0
Deferred tax assets (net)	63.01	56.78	48.49
Other non-current assets	0	0	0
Total non-current assets	1,037.79	195.96	208.99
Current assets [Abstract]			
Inventories	0	0	0
Current financial assets [Abstract]			
Current investments	0	0	1,060.42
Trade receivables, current	8,339.62	6,703.37	4,543.41
Cash and cash equivalents	20.43	32.32	26.53
Bank balance other than cash and cash equivalents	49.57	45.87	26.3
Loans, current	1,108.86	974.52	66.16
Other current financial assets	36.19	32.17	32.33
Total current financial assets	9,554.67	7,788.25	5,755.15
Other current assets	181.06	92.64	94.44
Total current assets	9,735.73	7,880.89	5,849.59
Total assets	10,773.52	8,076.85	6,058.58
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	2,000	20	20
Other equity	2,865	1,846.6	359.24
Total equity attributable to owners of parent	4,865	1,866.6	379.24
Non controlling interest	0	0	0
Total equity	4,865	1,866.6	379.24
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	5.52	26.71
Total non-current financial liabilities	0	5.52	26.71
Provisions, non-current	107.16	87.32	56.92
Total non-current liabilities	107.16	92.84	83.63
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	3,714.3	2,686.46	1,497.61
Trade payables, current	1,924.48	2,894.47	3,696.18
Other current financial liabilities	7.92	331.64	303.04
Total current financial liabilities	5,646.7	5,912.57	5,496.83
Other current liabilities	144.46	181.43	93.07
Provisions, current	10.2	8.25	5.81
Current tax liabilities	0	15.16	0
Total current liabilities	5,801.36	6,117.41	5,595.71
Total liabilities	5,908.52	6,210.25	5,679.34
Total equity and liabilities	10,773.52	8,076.85	6,058.58

[210000] Statement of profit and loss**Earnings per share [Table]****..(1)**

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]		
Earnings per share [Abstract]		
Earnings per share [Line items]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 14.99	[INR/shares] 7.47
Total basic earnings (loss) per share	[INR/shares] 14.99	[INR/shares] 7.47
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 14.99	[INR/shares] 7.47
Total diluted earnings (loss) per share	[INR/shares] 14.99	[INR/shares] 7.47

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	44,795.26	34,833.52
Other income	90.08	69.08
Total income	44,885.34	34,902.6
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	790.98	764.58
Finance costs	191.88	68
Depreciation, depletion and amortisation expense	18.85	44.16
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Other expenses	39,872.75	32,014.7
Total expenses	40,874.46	32,891.44
Profit before exceptional items and tax	4,010.88	2,011.16
Total profit before tax	4,010.88	2,011.16
Tax expense [Abstract]		
Current tax	1,019.41	522.15
Deferred tax	-6.41	-5.79
Total tax expense	1,013	516.36
Total profit (loss) for period from continuing operations	2,997.88	1,494.8
Total profit (loss) for period	2,997.88	1,494.8
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	0.69	-9.94
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-0.17	2.5
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0.52	-7.44
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0.52	-7.44
Total comprehensive income	2,998.4	1,487.36
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0.52	-7.44
Total comprehensive income	2,998.4	1,487.36
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

[210000a] Statement of profit and loss**Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]****..(1)**

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	-0.17	2.5

[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	2,997.88	1,494.8		2,997.88
Total comprehensive income	2,997.88	1,494.8		2,997.88
Other changes in equity [Abstract]				
Other additions to reserves	0.52	-7.44		0.52
Deductions to reserves [Abstract]				
Other deductions to reserves	1,980	0		1,980
Total deductions to reserves	1,980	0		1,980
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	-1,979.48	-7.44		-1,979.48
Total increase (decrease) in equity	1,018.4	1,487.36		1,018.4
Other equity at end of period	2,865	1,846.6	359.24	2,865

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	1,494.8		2,997.88	1,494.8
Total comprehensive income	1,494.8		2,997.88	1,494.8
Other changes in equity [Abstract]				
Other additions to reserves	-7.44		0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	0		1,980	0
Total deductions to reserves	0		1,980	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0			
Other appropriations	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	-7.44		-1,980	0
Total increase (decrease) in equity	1,487.36		1,017.88	1,494.8
Other equity at end of period	1,846.6	359.24	2,870.76	1,852.88

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		2,997.88	1,494.8	
Total comprehensive income		2,997.88	1,494.8	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other deductions to reserves		1,980	0	
Total deductions to reserves		1,980	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Other appropriations		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		-1,980	0	
Total increase (decrease) in equity		1,017.88	1,494.8	
Other equity at end of period	358.08	2,870.76	1,852.88	358.08

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Other retained earning [Member]			Other equity components [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	2,997.88	1,494.8		0
Total comprehensive income	2,997.88	1,494.8		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0.52
Deductions to reserves [Abstract]				
Other deductions to reserves	1,980	0		0
Total deductions to reserves	1,980	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0	0		
Total interim dividend appropriation	0	0		
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation				0
Other appropriations	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		
Other changes in equity, others	0	0		0
Total other changes in equity	-1,980	0		0.52
Total increase (decrease) in equity	1,017.88	1,494.8		0.52
Other equity at end of period	2,870.76	1,852.88	358.08	-5.76

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other equity components [Member]		Other comprehensive income, others [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	-7.44		0.52	-7.44
Deductions to reserves [Abstract]				
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	-7.44		0.52	-7.44
Total increase (decrease) in equity	-7.44		0.52	-7.44
Other equity at end of period	-6.28	1.16	-5.76	-6.28

Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other comprehensive income, others [Member]
	31/03/2023
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Changes in equity [Abstract]	
Other equity at end of period	1.16

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

	01/04/2023 to 31/03/2024
Disclosure of notes on changes in equity [TextBlock]	Textual information (40) [See below]

Textual information (40)

Disclosure of notes on changes in equity [Text Block]

Disclosure of classes of share capital [Table] ..(1)

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

Classes of share capital [Axis] Share capital [Member] Equity shares

[Member]

01/04/2023

to

31/03/2024

14/06/2022

to

31/03/2023

13/06/2022

01/04/2023

to

31/03/2024

Disclosure of classes of share capital [Abstract]

Disclosure of classes of share capital [LineItems]

Number of shares authorised [shares] 2,00,000 [shares] 2,00,000 [shares] 2,00,000

Value of shares authorised 2,000 2,000 2,000

Number of shares issued [shares] 2,00,000 [shares] 2,00,000 [shares] 2,00,000

Value of shares issued 2,000 2,000 2,000

Number of shares subscribed and fully paid [shares] 2,00,000 [shares] 2,00,000 [shares] 2,00,000

Value of shares subscribed and fully paid 2,000 2,000 2,000

Number of shares subscribed but not fully paid [shares] 0 [shares] 0 [shares] 0

Value of shares subscribed but not fully paid 0 0 0

Total number of shares subscribed [shares] 2,00,000 [shares] 2,00,000 [shares] 2,00,000

Total value of shares subscribed 2,000 2,000 2,000

Value of shares paid-up [Abstract]

Number of shares paid-up [shares] 2,00,000 [shares] 2,00,000 [shares] 2,00,000

Value of shares called 2,000 2,000 2,000

Value of shares paid-up 2,000 2,000 2,000

Reconciliation of number of shares outstanding

[Abstract]

Changes in number of shares outstanding

[Abstract]

Increase in number of shares outstanding

[Abstract]

Number of shares issued in public offering [shares] 0 [shares] 0 [shares] 0

Number of shares issued as bonus shares [shares] 0 [shares] 0 [shares] 0

Number of shares issued as rights [shares] 0 [shares] 1,00,000 [shares] 0

Number of shares issued in private

placement arising out of conversion of

debentures preference shares during

period

[shares] 0 [shares] 0 [shares] 0

Number of shares issued in other private

placement

[shares] 0 [shares] 0 [shares] 0

Number of shares issued as preferential

allotment arising out of conversion of

debentures preference shares during

period

[shares] 0 [shares] 0 [shares] 0

Number of shares issued as other

preferential allotment

[shares] 0 [shares] 0 [shares] 0

Number of shares allotted for

contracts without payment received

in cash

[shares] 0 [shares] 0 [shares] 0

Number of shares issued under scheme of

amalgamation

[shares] 0 [shares] 0 [shares] 0

Number of other issues of shares [shares] 0 [shares] 0 [shares] 0

Number of shares issued under employee

stock option plan

[shares] 0 [shares] 0 [shares] 0

Number of other issue of shares

arising out of conversion of

securities

[shares] 0 [shares] 0 [shares] 0

Total aggregate number of shares issued

during period

[shares] 0 [shares] 1,00,000 [shares] 0

Decrease in number of shares during period

[Abstract]

Number of shares bought back [shares] 0 [shares] 0 [shares] 0

Other decrease in number of shares [shares] 0 [shares] 0 [shares] 0

Total decrease in number of shares during

period

[shares] 0 [shares] 0 [shares] 0

Total increase (decrease) in number of

shares outstanding

[shares] 0 [shares] 1,00,000 [shares] 0

Number of shares outstanding at end of period [shares] 2,00,000 [shares] 2,00,000 [shares] 1,00,000 [shares] 2,00,000

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YATAYAT CORPORATION INDIA PRIVATE LIMITED Standalone Financial Statements for period 01/04/2023 to 31/03/2024

Reconciliation of value of shares outstanding

[Abstract]

Changes in share capital [Abstract]

Increase in share capital during period

[Abstract]

Amount of public issue during period 0 0 0

Amount of bonus issue during period 0 0 0

Amount of rights issue during period 0 1,000 0

Amount of private placement issue

arising out of conversion of debentures

preference shares during period

0 0 0

Amount of other private placement issue

during period

0 0 0

Amount of preferential allotment issue

arising out of conversion of debentures

preference shares during period

0 0 0

Amount of other preferential allotment

issue during period

0 0 0

Amount of issue allotted for

contracts without payment

received in cash during period

0 0 0

Amount of issue under scheme of

amalgamation during period

0 0 0

Amount of other issues during period 0 0 0

Amount of employee stock option plan

issued during period

0 0 0

Amount of other issue arising out of

conversion of securities during

period

0 0 0

Total aggregate amount of increase in

share capital during period

0 1,000 0

Decrease in share capital during period

[Abstract]

Decrease in amount of shares bought back 0 0 0

Other decrease in amount of shares 0 0 0

Total decrease in share capital during

period

0 0 0

Total increase (decrease) in share capital 0 1,000 0

Share capital at end of period 2,000 2,000 1,000 2,000

Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]
Shares in company held by holding company [shares] 0 [shares] 0 [shares] 0
Shares in company held by ultimate holding company
[shares] 0 [shares] 0 [shares] 0
Shares in company held by subsidiaries of its holding company
[shares] 0 [shares] 0 [shares] 0
Shares in company held by subsidiaries of its ultimate holding company
[shares] 0 [shares] 0 [shares] 0
Shares in company held by associates of its holding company
[shares] 0 [shares] 0 [shares] 0
Shares in company held by associates of its ultimate holding company
[shares] 0 [shares] 0 [shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates
[shares] 0 [shares] 0 [shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment
[shares] 0 [shares] 0 [shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years
[shares] 0 [shares] 0 [shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years
[shares] 0 [shares] 0 [shares] 0
Aggregate number of shares bought back during last five years
[shares] 0 [shares] 0 [shares] 0

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YATAYAT CORPORATION INDIA PRIVATE LIMITED Standalone Financial Statements for period 01/04/2023 to 31/03/2024

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

[320000] Cash flow statement, indirect

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	4,010.88	2,011.16	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	191.88	68	
Adjustments for decrease (increase) in trade receivables, current	-1,636.87	-2,159.11	
Adjustments for decrease (increase) in other current assets	-88.4	1.89	
Adjustments for other financial assets, current	-4.02	0.17	
Adjustments for increase (decrease) in trade payables, current	-969.98	-801.7	
Adjustments for increase (decrease) in other current liabilities	-36.97	88.27	
Adjustments for depreciation and amortisation expense	18.85	44.16	
Adjustments for provisions, current	21.79	32.83	
Adjustments for provisions, non-current	0.62	-0.85	
Adjustments for other financial liabilities, current	-323.72	28.6	
Adjustments for interest income	69.61	37.83	
Adjustments for fair value losses (gains)	-3.23	-13.24	
Other adjustments to reconcile profit (loss)	0.69	-9.94	
Total adjustments for reconcile profit (loss)	-2,898.97	-2,758.75	
Net cash flows from (used in) operations	1,111.91	-747.59	
Income taxes paid (refund)	1,034.57	506.99	
Net cash flows from (used in) operating activities	77.34	-1,254.58	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	90.86	4	
Purchase of property, plant and equipment	42.09	25.37	
Proceeds from sales of investment property	0	1,072.18	
Purchase of investment property	899.99	0	
Cash advances and loans made to other parties	134.34	908.36	
Interest received	69.6	37.83	
Other inflows (outflows) of cash	-3.71	-19.57	
Net cash flows from (used in) investing activities	-919.67	160.71	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	427.8	335	
Repayments of borrowings	26.71	19.79	
Interest paid	191.86	68	
Other inflows (outflows) of cash	621.21	852.45	
Net cash flows from (used in) financing activities	830.44	1,099.66	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-11.89	5.79	
Net increase (decrease) in cash and cash equivalents	-11.89	5.79	
Cash and cash equivalents cash flow statement at end of period	20.43	32.32	26.53

[610100] Notes - List of accounting policies

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of significant accounting policies [TextBlock]	Textual information (41) [See below]	Textual information (42) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (43) [See below]	

Textual information (41)

Disclosure of significant accounting policies [Text Block]

1 COMPANY INFORMATION

Yatayat Corporation India Limited (Formerly Known as Yatayat Corporation India Private Limited) is Public Limited Company domiciled in India having its registered office at 7/A, Bharat Society, Ved Mandir Road, Kankaria, Ahmedabad - 380022, Gujarat. The company was incorporated on 14th June 2022 under the provision of Companies Act 2013 applicable in India. Company is incorporated by conversion of partnership firm M/s. Yatayat Corporation of India. The Company is providing Goods Transport Agency (GTA) services by way of road transport and logistics along with carrying and forwarding activities.

2 SIGNIFICANT ACCOUNTING POLICIES

2.1

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies set out below and in the notes to the financial statements have been applied consistently to all periods presented in these financial statements. These financial statements have been prepared on a historical cost basis, unless otherwise stated. Accrual base method is adopted for preparation of this financial statements.

2.2

Use of Estimates

The preparation of financial statements in conformity with Indian Accounting Standard requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of

contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. For developing the accounting estimates management uses appropriate measurement techniques. The group changes the accounting estimates if the circumstances on which the estimates is based , is changed . Any changes in accounting estimates are accounted prospectively in statement of Profit or Loss , except the changes in accounting estimates gives raise to changes in assets and liabilities

or relates to item of equity recognised by adjusting carrying amount of such Asset , liabilities or item of equity respectively.

Critical Accounting Estimates, Assumptions, Judgements

Use of Estimates and Judgements

Preparation of Standalone Financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect application of accounting policies and reported amount of assets, liabilities, income, expenses and disclosures of contingent liabilities at date of these financial statements and reported amount of revenues and expenses for the years presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods affected.

Significant Management Judgements

In process of applying Group's accounting policies, management has made following estimates, assumptions and judgements, which have significant effect on amounts recognised in financial statement:

(a) Contingencies

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(b) Allowance for uncollected accounts receivable and advances.

Trade receivables do not carry any interest and are stated at their normal value as reduced by appropriate allowances/provisions for estimated irrecoverable amounts. Individual trade receivables are written off when management deems them not to be collectible. Impairment is made on expected credit losses, which are present value of cash shortfall over expected life of financial assets

Estimation Uncertainty

Information about estimates and assumptions that have most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below.

(a) Revenue Recognition

Where revenue contracts include deferred payment terms, management of Group determines fair value of consideration receivable using expected collection period and interest rate applicable to similar instruments with a similar credit rating prevailing at date of transaction.

(b) Recoverability of Advances/ Receivables

Group from time-to-time review recoverability of advances and receivables. Review is done at least once in a financial year and such assessment requires significant management judgement based on financial position of counterparties, market information and other relevant factors.

(c) Provisions and Contingencies

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(d) Defined Benefit Obligation (DBO)

Management's estimate of DBO is based on a number of critical underlying assumptions such as standard rates of inflation, medical cost trends, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may impact DBO amount and annual defined benefit expenses.

2.3

Classification of Assets and Liabilities in Current vs. Non Current

Group presents assets and liabilities in statement of financial position based on current/ non-current classification.

Group has presented non-current assets and current assets before equity, non-current liabilities and current liabilities in accordance with Schedule III, Division II of Companies Act, 2013 notified by MCA.

An asset is treated as current when it is:

- (i) Expected to be realised or intended to be sold or consumed in normal operating cycle; or
- (ii) Held primarily for the purpose of trading; or
- (iii) Expected to be realised within twelve months after the reporting period; or
- (iv) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non current.

A Liability is treated as current when it is:

- (i) Expected to be settled in normal operating cycle; or
- (ii) Held primarily for the purpose of short-term business; or
- (iii) Due to be settled within twelve months after the reporting period; or
- (iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities are classified as non current.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

2.4

Property, Plant and Equipment

The group recognised the item of Property, Plant and Equipment which qualifies the recognition criteria shall be initially recognised at cost.

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. ,Capital work

in progress is stated at cost, net of accumulated impairment loss, if any

The cost of the Item of Property, Plant and Equipment comprises of : a) Purchase price (Including import duties and non refundable purchase taxes) , after deducting trade discounts and rebates , b) Any cost directly attributable cost of bringing the asset to its working condition for its intended use , c) the initial estimate of cost of dismantling and removing the item and restoring the site on which the asset is located.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the group and the cost of the asset can be measured reliably. The carrying amount of the replaced component is derecognised when replaced. All other repairs and maintenance are charged to the statement of profit and loss during the reporting period in which they are incurred.

Further, advances paid towards the acquisition of property, plant & equipment outstanding at each balance sheet date are classified as capital advances under other non-current assets.

The cost of property, plant and equipment not ready to use are disclosed under capital work -in- progress.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset at the time of disposal and are recognized in the statement of profit and loss when the asset is derecognized

2.5

Depreciation

Depreciation on the property plant and equipments is provided under the Written Down Value Method as per the rates prescribed in Schedule II to the Companies Act, 2013 so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life. The Life of the assets has been assessed based on technical advice, considering the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, current industry norms etc.

The Group has based on a technical review and re-assessment by the management, decided to adopt the existing useful life for certain asset blocks which is different as against the useful life recommended in Schedule II to the Companies Act, 2013, since the Group believes that the estimates followed are reasonable and appropriate, considered current usage of such assets

The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any. Depreciation is

charged on pro-rata basis from the date of capitalization. Individual assets costing Rs. 5000 or less are fully depreciated in the year of acquisition.

An item of property, plant and equipment or its components recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

Type of Assets	Period
Office Building	30 Years
Computer and data processing Units: End user devices, such as, desktops, laptops etc	3 Years
Office Equipment	5 Years
General Furniture & Fittings	10 Years
Motorcycle, scooters and other mopeds	10 Years
Motor buses, motor lorries, and motor cars other than those used in business of running them on hire and Heavy Vehicles	8 Years
Motor buses, motor lorries, and motor cars for those used in business of running them on hire and Heavy Vehicles	6 Years

2.6

Impairment of Property, Plant and equipment

The group, at each balance sheet date, assesses whether there is any indication of impairment of any asset &/ or cash generating unit. If such indication exists, assets are impaired by comparing carrying amount of each asset &/ or cash generating unit to the recoverable amount being higher of the net selling price or value in use.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market

assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations

are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The impairment assessment for all assets is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Profit and Loss.

2.7

Income Taxes

Income tax expense represents sum of tax currently payable and deferred tax

Tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. Group's current tax is calculated using tax rates that have been enacted or substantively enacted by end of reporting period.

Current Tax for current and prior period shall , to the extent unpaid be recognised as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those period, the excess shall be recognised as an asset. The benefit relating to a tax loss that can be carried back to recover current tax of previous period shall be recognised as an asset.

1. A deferred tax liability shall be recognised for all the taxable temporary difference , except to the extent that the deferred tax liability arise from : i) the initial recognition of goodwill or ii) the initial recognition of asset or liability in a transactions which is not a business combination, at the time of transaction neither affect accounting profit nor taxable profit and at the time of transaction does not raise taxable and deductible temporary difference

2. A deferred tax Asset shall be recognised for all deductible temporary difference to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised , the deferred tax asset arises from the initial recognition of asset or liability in a transaction that : i) the initial recognition of goodwill or ii) the initial recognition of asset or liability in a transactions which is not a business combination, at the time of transaction neither affect accounting profit nor taxable profit and at the time of transaction does not raise taxable and deductible temporary difference.

3. A deferred tax asset shall be recognised for the carry forward of unused tax loss and unused tax credits to the extent that it is probable that taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

At the end of each reporting period the group reassesses unrecognised deferred tax asset. Deferred tax assets and

deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current

tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws.

The group is recognised deferred tax liability or deferred tax asset for all the taxable temporary differences or deductible temporary differences associated with the investment in subsidiaries, Associates and interest in joint arrangements except to the extent : i) the parent, investor , joint venture or joint operator is able to control the timing of reversal of temporary difference and ii) it is probable that temporary difference will not reverse in foreseeable future

Current tax and deferred tax shall be recognised in profit and loss for the period except such tax arise from a transaction recognised in Other comprehensive income or directly to equity or business combination.

2.8

Employee benefits

A

Short Term Employee benefit :

Liabilities for short term employee benefits that are expected to be settled wholly within 12 months after the end of the period are measured by group at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefits payable in the balance sheet.

B

Post-employment benefit plans :

Defined Contribution plan:

The Group's contribution to defined contribution plan paid/payable for the year is charged to the Profit and Loss Account.

The Group's superannuation scheme, state governed provident fund scheme, employee state insurance scheme (wherever applicable) and employee pension scheme are defined contribution plans. The contribution paid/payable under the schemes is recognised during the period in which the employee renders the related service.

Defined Benefit Plan

The liabilities towards defined benefit schemes are determined by group using the Projected Unit Credit method. The liabilities or asset related to defined benefit plan is the present value of defined benefit obligation at the end of reporting period less Fair Value of Plan Asset . Actuarial valuations under the Projected Unit Credit method are carried out at the balance sheet date. Any remeasurement gain /loss due to actuarial valuation are recognized in the other comprehensive income in the period of occurrence of such gains and losses. They are included in retained earnings in the statement of changes in equity. Any changes in present value of defined benefit plant from amendments or curtailment are recognized immediately recognised to profit and loss as past service cost .

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation. Investment in planed asset is shown on asset side as non current asset.

2.9

Borrowing cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of

the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are

regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

2.10

Revenue Recognition

The group derives revenue principally from following streams:

- Sale of Services

- (i) Sale of Services

Revenue is recognized upon transfer of control of promised services to the customer for an amount that reflects the consideration the Company expects to receive in exchange for those services, in accordance with Ind AS 115, Revenue from Contracts with Customers.

- (iii) Interest income

Interest income from financial assets at fair value through profit or loss is disclosed as interest income within other income. Interest income on financial assets at amortised cost using the effective interest method is recognised in the Standalone Statement of profit and loss as part of other income. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

- (iv) Other income

All other income is accounted on accrual basis when no significant uncertainty exist regarding the amount that will be received.

- (v) Contract Assets

A contract asset is the right to receive consideration in exchange for services already transferred to the customer (which consist of unbilled receivable). By transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is unconditional.

- (vi) Trade Receivables

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e. only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in financial instruments—initial recognition and subsequent measurement.

- (vii) Contract Liabilities

A contract liability is the obligation to deliver services to a customer for which the Group has received consideration or part thereof (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group deliver services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier) as Payments on account, presented in Trade and Other Payables. Contract liabilities are recognised as revenue when the Group performs under the contract.

2.11

Foreign Currencies

Functional and Presentation Currency

Items included in Financial Statements are measured using currency of primary economic environment in which entity operates ('functional currency'). Financial Statements are presented in Indian Rupee (₹) which is Group's functional and presentation currency. Financial Statements are presented in Lakhs rounded off up to two decimal points.

Transactions and Balances

In Financial Statements of the Group, transactions in currencies other than functional currency are translated into functional currency at exchange rates ruling at date of transaction. Monetary assets and liabilities denominated in other currencies are translated into functional currency at exchange rates prevailing on reporting date. Non-monetary assets and liabilities denominated in other currencies and measured at historical cost or fair value are not retranslated. Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the statement of profit and loss, within finance costs. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other income/ other expense.

For Advance Consideration, date of transaction for purpose of determining exchange rate to use on initial recognition of the related asset, expense or income when the Group has received or paid advance consideration in Foreign Currency.

Non-monetary items are measured at historical cost or fair value. Items at historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions and items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of nonmonetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

In determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which the Group initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, the Group determines the transaction date for each payment or receipt of advance consideration.

2.12

Fair Value Measurement

The Group measures financial instruments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the

-	principal market for the asset or liability, or
-	In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level-1	Quoted (unadjusted) market prices in active markets for identical assets or liabilities
Level-2	Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
Level-3	Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

Fair-value related disclosures for financial instruments and non-financial assets that are measured at fair value are disclosed in the relevant notes.

2.13

Earning Per Share

Basic EPS

As Group calculate basic earnings per share for profit or loss (from Continuing operations) attributable to ordinary share holders of the parent entity divided by weighted average number of ordinary shares outstanding during the period.

The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earning per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- i) the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- ii) the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares

2.14

Financial Instruments

A Financial Instrument is any contract that gives rise to a Financial Asset of one Entity and a Financial Liability or Equity Instrument of another Entity

a Financial Asset

Initial Recognition and Measurement

All Financial Assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value Through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognised using trade date accounting.

Classification and Subsequent Measurement

i) Financial Assets measured at Amortised Cost (AC)

A Financial Asset is measured at Amortised Cost if the group held it within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise to cash flows on specified dates that represent solely payments of principal and interest on the principal amount outstanding.

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss. This category generally applies to trade receivables, security deposits and other receivables.

ii) Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

A Financial Asset is measured at FVTOCI if the group held it within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that represents solely payments of principal and interest on the principal amount outstanding.

iii) Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)

A Financial Asset which is not classified in any of the above categories are measured at FVTPL. Financial assets are reclassified subsequent to their recognition, if the Group changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 – Financial Instruments.

iv) Other Equity Investments

All other equity investments are measured at fair value, with value changes recognised in Statement of Profit and Loss, except for those equity investments for which the group has elected to present the value changes in 'Other Comprehensive Income'. However, dividend on such equity investments are recognised in Statement of Profit and loss when the Company's right to receive payment is established.

Derecognition

The Group derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The balance in Other comprehensive income related to financial asset is reclassified to profit and loss at the time of derecognition or disposal.

v) Impairment of Financial Asset

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of Financial Assets other than those measured at Fair Value Through Profit and Loss (FVTPL).

Expected Credit Losses are measured through a loss allowance at an amount equal to:

The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date) or Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For Trade Receivables the group applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables.

For other assets, the Company uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

b) Financial Liabilities

Initial Recognition and Measurement

All Financial Liabilities are recognised at fair value and in case of borrowings, net of

directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

Subsequent Measurement

Financial Liabilities are carried at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Derecognition

A Financial liability (or a part of a Financial liability) is derecognised from the group's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires. The balance in Other comprehensive income related to financial asset or liability is reclassified to profit and loss at the time of derecognition or disposal.

c Offsetting of Financial Instruments

Financial Assets and Financial Liabilities are offset and the net amount is presented in the balance sheet when, and only when, the group has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

2.15 Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects to measure the non-controlling interests in the acquiree at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

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Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively. Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date

or arise as a result of
the acquisition are

-

-	accounted in accordance with Ind AS 12.
-	Liabilities or equity instruments related to share based payment arrangements of the acquiree or share – based payments arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date.
-	Assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.
-	Reacquired rights are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential renewal of the reacquired right.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

Any contingent consideration to be transferred by the acquirer is recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of Ind AS 109 Financial Instruments, is measured at fair value with changes in fair value recognised in profit or loss in accordance with Ind AS 109. If the contingent consideration is not within the scope of Ind AS 109, it is measured in accordance with the appropriate Ind AS and shall be recognised in profit or loss. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and subsequent its settlement is accounted for within equity

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCI and accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCI.

After initial recognition, goodwill is measured at cost less any accumulated impairment

losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

2.16 Provision and Contingencies

i) Provisions

A provision is recognized when there exists a present obligation (Legal or Constructive) as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Provisions are recognised when an group has a present obligation as a result of past event , it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made about amount of obligation

ii) Contingent Liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably, the group does not recognize a contingent liability but discloses its existence in the financial statements.

Group should not recognised contingent liabilities ,but the contingent liabilities are required to be disclosed, if outflow of resources embodying economic benefits are not remote. But if outflow of resources embodying economic benefits are remote then disclosure of contingent liabilities are not required

The Group shall recognised the provision of contingent liabilities for which outflow of resources embodying economic benefits is probable .

iii) Contingent Asset

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits. Contingent Assets are not recognized though are disclosed, where an inflow of economic benefits is probable

2.17 Leases

Group assesses at contract inception where a contract is, or contains, a lease. That is, if contract conveys right to control use of an identified asset for a period of time in exchange for consideration

i Lease Liability

At the commencement date of the lease, the group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) and does not include non-lease components (maintenance charges etc.). In calculating the present value of lease payments, the group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. Incremental borrowing rate represents rate Group would have to pay to borrow over a similar term, and with a similar security, funds necessary to obtain asset of similar value to leased asset in a similar economic environment. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, carrying amount of lease liabilities is remeasured if there is a modification, a change in lease term, a change in lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in assessment of an option to purchase underlying asset.

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

ii Rights of use of Asset

The group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date. Right-of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets and are subject to impairment.

The right-of-use assets are also subject to impairment.

iii Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight line basis over the lease term.

iv Group as a Lessor

Leases in which the Group does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

v Group as a Lessee

Group applies a single recognition and measurement approach for a portfolio of leases with reasonably similar characteristics, except for short-term leases and certain leases of low-value assets.

Group recognizes lease liabilities to make lease payments and right-of-use assets representing right to use underlying assets

2.18 Cash and Cash Equivalents

The group recognised the item of Property, Plant and Equipment which qualifies the recognition criteria shall be initially recognised at cost.

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. ,Capital work in progress is stated at cost, net of accumulated impairment loss, if any

2.19 The cost of the Item of Property, Plant and Equipment comprises of : a) Purchase price (Including import duties and non refundable purchase taxes) , after deducting trade discounts and rebates , b) Any cost directly attributable cost of bringing the asset to its working condition for its intended use , c) the initial estimate of cost of dismantling and removing the item and restoring the site on which the asset is located.

2.20 Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the group and the cost of the asset can be measured reliably. The carrying amount of the replaced component is derecognised when replaced. All other repairs and maintenance are charged to the statement of profit and loss during the reporting period in which they are incurred.

Further, advances paid towards the acquisition of property, plant & equipment outstanding at each balance sheet date are classified as capital advances under other non-current assets.

The cost of property, plant and equipment not ready to use are disclosed under capital work -in- progress.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset at the time of disposal and are recognized in the statement of profit and loss when the asset is derecognized

Textual information (42)

Disclosure of significant accounting policies [Text Block]

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

(A) SIGNIFICANT ACCOUNTING POLICIES

1.BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting in accordance with the Companies Act, 2013 and in accordance with accounting principles generally accepted in India (Indian GAAP) and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India, to the extent applicable.

2.GOING CONCERN:

The financial statements are prepared on a going concern basis. The management of the Company believes that due to the above, the Company will continue to operate as a going concern and will be in a position to meet all its liabilities as they fall due.

3.USE OF ESTIMATES:

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates made in preparation of the financial statements are prudent and reasonable. Actual results may differ from those estimates. Any revisions to accounting estimates are recognized prospectively in current and future periods.

4.INVENTORIES:

Raw Materials are stated at Cost. Cost is calculated on specific identification basis except colour chemicals and consumable stores & spares which are calculated on FIFO basis. Finished goods include other costs incurred in bringing the inventories to their present location. Stocks in Process and Finished goods are valued at Cost.

5.REVENUE RECOGNITION:

Sales are recognized when goods are invoiced on dispatch to customers and are recorded at net of trade discount and Goods and sales tax, etc. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists.

6.FIXED ASSETS, DEPRECIATION & AMORTIZATION:

6.1 Fixed are stated at cost of acquisition including any cost attributable to bringing the assets to their working conditions for their intended use.

6.2 Depreciation is provided on WDV method at the rates and in the manner prescribed in Schedule -II to the Companies Act, 2013.

6.3 Depreciation on additions/deletion during the period is charged on actual basis from the date of such addition/deletion.

6.4 Depreciation is not charged on Fixed Assets let out on rent.

7.IMPAIRMENT OF ASSETS:

An Asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the period in which an asset is identified as impaired. The impairment loss, if any, recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

8.INCOME TAX AND DEFERRED TAX:

Tax expense comprises of Current Tax and Deferred Tax. Current Income Tax is determined at the amount expected to be paid to the Income Tax Authorities after consideration of the applicable provisions of The Income Tax Act, 1961 including Benefits, Allowances and Deductions admissible under the said Act.

Deferred Taxes reflect the impact of current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier period. Deferred Tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

9.BORROWING COSTS:

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YATAYAT CORPORATION INDIA PRIVATE LIMITED Standalone Financial Statements for period 01/04/2023 to 31/03/2024

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. General borrowing costs are capitalized at the weighted average of such borrowing outstanding during the period. Borrowings costs also include exchange differences arising from foreign currency borrowings. All other borrowing costs are charged to profit and loss statement of the period in which incurred. Subsidy, if any received, is recognized in the period in which received and is net-off against interest expenses during the period

10. EMPLOYEE BENEFITS:-

• Short Term Employee Benefits:

All employee benefits are payable within twelve months of rendering the services are classified as short term employee benefits. These benefits include Salary, Wages and Bonus, Compensated Absences such as paid annual leave and sickness leave. The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period of rendering of services by the employees.

Provision for Compensated absences is made by the company as at the Balance Sheet date of the un availed leave to the credit of employees in accordance with the services rules of the Company.

• Long Term Employee Benefits:

Defined Benefit Plans

The Company have leave encashment policy which can be en-cashed at the end of tenure of the service. The company has determined the leave liability on actual basis. The Company's Gratuity Benefit Scheme is Defined Benefit Plan. The Company has determined the gratuity liability on actual basis.

Defined Contribution Plans

Contribution to Provident Fund is Defined Contribution Plan. Contribution to Provident Fund is Deposited with the Regional Provident Fund Commissioner and charged to the Statement of Profit and Loss.

11.PROVISIONS, CONTINGENT ASSET AND CONTINGENT LIABILITIES:

Provisions involving substantial degree of estimation in measurement are 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. Contingent liabilities, if any, are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

• **EARNING PER SHARE:**

Basic earning per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the period.

• **EVENTS OCCURRING AFTER THE BALANCE SHEET DATE:**

Material events occurring after the balance sheet are considered up to the date of approval of the accounts by the board of directors. There are no substantial events having an impact on the results of the current period Balance Sheet

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

(A) SIGNIFICANT ACCOUNTING POLICIES

1.BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting in accordance with the Companies Act, 2013 and in accordance with accounting principles generally accepted in India (Indian GAAP) and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India, to the extent applicable.

2.GOING CONCERN:

The financial statements are prepared on a going concern basis. The management of the Company believes that due to the above, the Company will continue to operate as a going concern and will be in a position to meet all its liabilities as they fall due.

3.USE OF ESTIMATES:

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates made in preparation of the financial statements are prudent and reasonable. Actual results may differ from those estimates. Any revisions to accounting estimates are recognized prospectively in current and future periods.

4.INVENTORIES:

Raw Materials are stated at Cost. Cost is calculated on specific identification basis except colour chemicals and consumable stores & spares which are calculated on FIFO basis. Finished goods include other costs incurred in bringing the inventories to their present location. Stocks in Process and Finished goods are valued at Cost.

5.REVENUE RECOGNITION:

Sales are recognized when goods are invoiced on dispatch to customers and are recorded at net of trade discount and Goods and sales tax, etc. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists.

6.FIXED ASSETS, DEPRECIATION & AMORTIZATION:

6.1 Fixed are stated at cost of acquisition including any cost attributable to bringing the assets to their working conditions for their intended use.

6.2 Depreciation is provided on WDV method at the rates and in the manner prescribed in Schedule -II to the Companies Act, 2013.

6.3 Depreciation on additions/deletion during the period is charged on actual basis from the date of such addition/deletion.

6.4 Depreciation is not charged on Fixed Assets let out on rent.

7.IMPAIRMENT OF ASSETS:

An Asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the period in which an asset is identified as impaired. The impairment loss, if any, recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

8.INCOME TAX AND DEFERRED TAX:

Tax expense comprises of Current Tax and Deferred Tax. Current Income Tax is determined at the amount expected to be paid to the Income Tax Authorities after consideration of the applicable provisions of The Income Tax Act, 1961 including Benefits, Allowances and Deductions admissible under the said Act.

Deferred Taxes reflect the impact of current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier period. Deferred Tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

9.BORROWING COSTS:

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YATAYAT CORPORATION INDIA PRIVATE LIMITED Standalone Financial Statements for period 01/04/2023 to 31/03/2024

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. General borrowing costs are capitalized at the weighted average of such borrowing outstanding during the period. Borrowings costs also include exchange differences arising from foreign currency borrowings. All other borrowing costs are charged to profit and loss statement of the period in which incurred. Subsidy, if any received, is recognized in the period in which received and is net-off against interest expenses during the period

10. EMPLOYEE BENEFITS:-

• **Short Term Employee Benefits:**

All employee benefits are payable within twelve months of rendering the services are classified as short term employee benefits. These benefits include Salary, Wages and Bonus, Compensated Absences such as paid annual leave and sickness leave. The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period of rendering of services by the employees.

Provision for Compensated absences is made by the company as at the Balance Sheet date of the un availed leave to the credit of employees in accordance with the services rules of the Company.

• **Long Term Employee Benefits:**

Defined Benefit Plans

The Company have leave encashment policy which can be en-cashed at the end of tenure of the service. The company has determined the leave liability on actual basis. The Company's Gratuity Benefit Scheme is Defined Benefit Plan. The Company has determined the gratuity liability on actual basis.

Defined Contribution Plans

Contribution to Provident Fund is Defined Contribution Plan. Contribution to Provident Fund is Deposited with the Regional Provident Fund Commissioner and charged to the Statement of Profit and Loss.

11.PROVISIONS, CONTINGENT ASSET AND CONTINGENT LIABILITIES:

Provisions involving substantial degree of estimation in measurement are 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. Contingent liabilities, if any, are not recognized but are disclosed in the notes.

Contingent assets are neither recognized nor disclosed in the financial statements.

• **EARNING PER SHARE:**

Basic earning per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the period.

• **EVENTS OCCURRING AFTER THE BALANCE SHEET DATE:**

Material events occurring after the balance sheet are considered up to the date of approval of the accounts by the board of directors. There are no substantial events having an impact on the results of the current period Balance Sheet

Textual information (43)

Description of accounting policy for recognition of revenue [Text Block]

The group derives revenue principally from following streams:

• **Sale of Services**

(i) **Sale of Services**

Revenue is recognized upon transfer of control of promised services to the customer for an amount that reflects the consideration the Company expects to receive in exchange for those services, in accordance with Ind AS 115, Revenue from Contracts with Customers.

(iii) **Interest income**

Interest income from financial assets at fair value through profit or loss is disclosed as interest income within other income. Interest income on financial assets at amortised cost using the effective interest method is recognised in the Standalone Statement of profit and loss as part of other income. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

(iv) **Other income**

All other income is accounted on accrual basis when no significant uncertainty exist regarding the amount that will be received.

(v) **Contract Assets**

A contract asset is the right to receive consideration in exchange for services already transferred to the customer (which consist of unbilled receivable). By transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is unconditional.

(vi) **Trade Receivables**

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e. only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in financial instruments—initial recognition and subsequent measurement.

(vii) **Contract Liabilities**

A contract liability is the obligation to deliver services to a customer for which the Group has received consideration or part thereof (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group deliver services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier) as Payments on account, presented in Trade and Other Payables. Contract liabilities are recognised as revenue when the Group performs under the contract.

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	As per report	As per report
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (44) [See below]	Textual information (45) [See below]

Textual information (44)

Disclosure of significant accounting policies [Text Block]

1 COMPANY INFORMATION

Yatayat Corporation India Limited (Formerly Known as Yatayat Corporation India Private Limited) is Public Limited Company domiciled in India having its registered office at 7/A, Bharat Society, Ved Mandir Road, Kankaria, Ahmedabad - 380022, Gujarat. The company was incorporated on 14th June 2022 under the provision of Companies Act 2013 applicable in India. Company is incorporated by conversion of partnership firm M/s. Yatayat Corporation of India. The Company is providing Goods Transport Agency (GTA) services by way of road transport and logistics along with carrying and forwarding activities.

2 SIGNIFICANT ACCOUNTING POLICIES

2.1

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies set out below and in the notes to the financial statements have been applied consistently to all periods presented in these financial statements. These financial statements have been prepared on a historical cost basis, unless otherwise stated. Accrual base method is adopted for preparation of this financial statements.

2.2

Use of Estimates

The preparation of financial statements in conformity with Indian Accounting Standard requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of

contingent liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. For developing the accounting estimates management uses appropriate measurement techniques. The group changes the accounting estimates if the circumstances on which the estimates is based , is changed . Any changes in accounting estimates are accounted prospectively in statement of Profit or Loss , except the changes in accounting estimates gives raise to changes in assets and liabilities

or relates to item of equity recognised by adjusting carrying amount of such Asset , liabilities or item of equity respectively.

Critical Accounting Estimates, Assumptions, Judgements

Use of Estimates and Judgements

Preparation of Standalone Financial statements in conformity with Ind AS requires management to make judgements, estimates and assumptions that affect application of accounting policies and reported amount of assets, liabilities, income, expenses and disclosures of contingent liabilities at date of these financial statements and reported amount of revenues and expenses for the years presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods affected.

Significant Management Judgements

In process of applying Group's accounting policies, management has made following estimates, assumptions and judgements, which have significant effect on amounts recognised in financial statement:

(a) Contingencies

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(b) Allowance for uncollected accounts receivable and advances.

Trade receivables do not carry any interest and are stated at their normal value as reduced by appropriate allowances/provisions for estimated irrecoverable amounts. Individual trade receivables are written off when management deems them not to be collectible. Impairment is made on expected credit losses, which are present value of cash shortfall over expected life of financial assets

Estimation Uncertainty

Information about estimates and assumptions that have most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below.

(a) Revenue Recognition

Where revenue contracts include deferred payment terms, management of Group determines fair value of consideration receivable using expected collection period and interest rate applicable to similar instruments with a similar credit rating prevailing at date of transaction.

(b) Recoverability of Advances/ Receivables

Group from time-to-time review recoverability of advances and receivables. Review is done at least once in a financial year and such assessment requires significant management judgement based on financial position of counterparties, market information and other relevant factors.

(c) Provisions and Contingencies

Management judgement is required for estimating possible outflow of resources, if any, in respect of contingencies/claim/litigations against Group as it is not possible to predict outcome of pending matters with accuracy.

(d) Defined Benefit Obligation (DBO)

Management's estimate of DBO is based on a number of critical underlying assumptions such as standard rates of inflation, medical cost trends, mortality, discount rate and anticipation of future salary increases. Variation in these assumptions may impact DBO amount and annual defined benefit expenses.

2.3

Classification of Assets and Liabilities in Current vs. Non Current

Group presents assets and liabilities in statement of financial position based on current/ non-current classification.

Group has presented non-current assets and current assets before equity, non-current liabilities and current liabilities in accordance with Schedule III, Division II of Companies Act, 2013 notified by MCA.

An asset is treated as current when it is:

- (i) Expected to be realised or intended to be sold or consumed in normal operating cycle; or
- (ii) Held primarily for the purpose of trading; or
- (iii) Expected to be realised within twelve months after the reporting period; or
- (iv) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non current.

A Liability is treated as current when it is:

- (i) Expected to be settled in normal operating cycle; or
- (ii) Held primarily for the purpose of short-term business; or
- (iii) Due to be settled within twelve months after the reporting period; or
- (iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Group classifies all other liabilities are classified as non current.

The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Group has identified twelve months as its operating cycle.

2.4

Property, Plant and Equipment

The group recognised the item of Property, Plant and Equipment which qualifies the recognition criteria shall be initially recognised at cost.

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. ,Capital work

in progress is stated at cost, net of accumulated impairment loss, if any

The cost of the Item of Property, Plant and Equipment comprises of : a) Purchase price (Including import duties and non refundable purchase taxes) , after deducting trade discounts and rebates , b) Any cost directly attributable cost of bringing the asset to its working condition for its intended use , c) the initial estimate of cost of dismantling and removing the item and restoring the site on which the asset is located.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the group and the cost of the asset can be measured reliably. The carrying amount of the replaced component is derecognised when replaced. All other repairs and maintenance are charged to the statement of profit and loss during the reporting period in which they are incurred.

Further, advances paid towards the acquisition of property, plant & equipment outstanding at each balance sheet date are classified as capital advances under other non-current assets.

The cost of property, plant and equipment not ready to use are disclosed under capital work -in- progress.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset at the time of disposal and are recognized in the statement of profit and loss when the asset is derecognized

2.5

Depreciation

Depreciation on the property plant and equipments is provided under the Written Down Value Method as per the rates prescribed in Schedule II to the Companies Act, 2013 so as to charge off the cost of assets to the Statement of Profit and Loss over their estimated useful life. The Life of the assets has been assessed based on technical advice, considering the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, current industry norms etc.

The Group has based on a technical review and re-assessment by the management, decided to adopt the existing useful life for certain asset blocks which is different as against the useful life recommended in Schedule II to the Companies Act, 2013, since the Group believes that the estimates followed are reasonable and appropriate, considered current usage of such assets

The estimated useful life of the intangible assets and the amortization period are reviewed at the end of each financial year and the amortization period is revised to reflect the changed pattern, if any. Depreciation is

charged on pro-rata basis from the date of capitalization. Individual assets costing Rs. 5000 or less are fully depreciated in the year of acquisition.

An item of property, plant and equipment or its components recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.

Type of Assets	Period
Office Building	30 Years
Computer and data processing Units: End user devices, such as, desktops, laptops etc	3 Years
Office Equipment	5 Years
General Furniture & Fittings	10 Years
Motorcycle, scooters and other mopeds	10 Years
Motor buses, motor lorries, and motor cars other than those used in business of running them on hire and Heavy Vehicles	8 Years
Motor buses, motor lorries, and motor cars for those used in business of running them on hire and Heavy Vehicles	6 Years

2.6

Impairment of Property, Plant and equipment

The group, at each balance sheet date, assesses whether there is any indication of impairment of any asset &/ or cash generating unit. If such indication exists, assets are impaired by comparing carrying amount of each asset &/ or cash generating unit to the recoverable amount being higher of the net selling price or value in use.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market

assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations

are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The impairment assessment for all assets is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the Statement of Profit and Loss.

2.7

Income Taxes

Income tax expense represents sum of tax currently payable and deferred tax

Tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. Group's current tax is calculated using tax rates that have been enacted or substantively enacted by end of reporting period.

Current Tax for current and prior period shall , to the extent unpaid be recognised as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those period, the excess shall be recognised as an asset. The benefit relating to a tax loss that can be carried back to recover current tax of previous period shall be recognised as an asset.

1. A deferred tax liability shall be recognised for all the taxable temporary difference , except to the extent that the deferred tax liability arise from : i) the initial recognition of goodwill or ii) the initial recognition of asset or liability in a transactions which is not a business combination, at the time of transaction neither affect accounting profit nor taxable profit and at the time of transaction does not raise taxable and deductible temporary difference

2. A deferred tax Asset shall be recognised for all deductible temporary difference to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilised , the deferred tax asset arises from the initial recognition of asset or liability in a transaction that : i) the initial recognition of goodwill or ii) the initial recognition of asset or liability in a transactions which is not a business combination, at the time of transaction neither affect accounting profit nor taxable profit and at the time of transaction does not raise taxable and deductible temporary difference.

3. A deferred tax asset shall be recognised for the carry forward of unused tax loss and unused tax credits to the extent that it is probable that taxable profit will be available against which the unused tax losses and unused tax credits can be utilised.

At the end of each reporting period the group reassesses unrecognised deferred tax asset. Deferred tax assets and

deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current

tax liabilities and the deferred tax assets and deferred tax liabilities relate to the taxes on income levied by the same governing taxation laws.

The group is recognised deferred tax liability or deferred tax asset for all the taxable temporary differences or deductible temporary differences associated with the investment in subsidiaries, Associates and interest in joint arrangements except to the extent : i) the parent, investor , joint venture or joint operator is able to control the timing of reversal of temporary difference and ii) it is probable that temporary difference will not reverse in foreseeable future

Current tax and deferred tax shall be recognised in profit and loss for the period except such tax arise from a transaction recognised in Other comprehensive income or directly to equity or business combination.

2.8

Employee benefits

A

Short Term Employee benefit :

Liabilities for short term employee benefits that are expected to be settled wholly within 12 months after the end of the period are measured by group at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefits payable in the balance sheet.

B

Post-employment benefit plans :

Defined Contribution plan:

The Group's contribution to defined contribution plan paid/payable for the year is charged to the Profit and Loss Account.

The Group's superannuation scheme, state governed provident fund scheme, employee state insurance scheme (wherever applicable) and employee pension scheme are defined contribution plans. The contribution paid/payable under the schemes is recognised during the period in which the employee renders the related service.

Defined Benefit Plan

The liabilities towards defined benefit schemes are determined by group using the Projected Unit Credit method. The liabilities or asset related to defined benefit plan is the present value of defined benefit obligation at the end of reporting period less Fair Value of Plan Asset . Actuarial valuations under the Projected Unit Credit method are carried out at the balance sheet date. Any remeasurement gain /loss due to actuarial valuation are recognized in the other comprehensive income in the period of occurrence of such gains and losses. They are included in retained earnings in the statement of changes in equity. Any changes in present value of defined benefit plant from amendments or curtailment are recognized immediately recognised to profit and loss as past service cost .

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation. Investment in planed asset is shown on asset side as non current asset.

2.9

Borrowing cost

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of

the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are

regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

2.10

Revenue Recognition

The group derives revenue principally from following streams:

- Sale of Services

- (i) Sale of Services

Revenue is recognized upon transfer of control of promised services to the customer for an amount that reflects the consideration the Company expects to receive in exchange for those services, in accordance with Ind AS 115, Revenue from Contracts with Customers.

- (iii) Interest income

Interest income from financial assets at fair value through profit or loss is disclosed as interest income within other income. Interest income on financial assets at amortised cost using the effective interest method is recognised in the Standalone Statement of profit and loss as part of other income. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

- (iv) Other income

All other income is accounted on accrual basis when no significant uncertainty exist regarding the amount that will be received.

- (v) Contract Assets

A contract asset is the right to receive consideration in exchange for services already transferred to the customer (which consist of unbilled receivable). By transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is unconditional.

- (vi) Trade Receivables

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e. only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in financial instruments—initial recognition and subsequent measurement.

- (vii) Contract Liabilities

A contract liability is the obligation to deliver services to a customer for which the Group has received consideration or part thereof (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group deliver services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier) as Payments on account, presented in Trade and Other Payables. Contract liabilities are recognised as revenue when the Group performs under the contract.

2.11

Foreign Currencies

Functional and Presentation Currency

Items included in Financial Statements are measured using currency of primary economic environment in which entity operates ('functional currency'). Financial Statements are presented in Indian Rupee (₹) which is Group's functional and presentation currency. Financial Statements are presented in Lakhs rounded off up to two decimal points.

Transactions and Balances

In Financial Statements of the Group, transactions in currencies other than functional currency are translated into functional currency at exchange rates ruling at date of transaction. Monetary assets and liabilities denominated in other currencies are translated into functional currency at exchange rates prevailing on reporting date. Non-monetary assets and liabilities denominated in other currencies and measured at historical cost or fair value are not retranslated. Foreign exchange differences regarded as an adjustment to borrowing costs are presented in the statement of profit and loss, within finance costs. All other foreign exchange gains and losses are presented in the statement of profit and loss on a net basis within other income/ other expense.

For Advance Consideration, date of transaction for purpose of determining exchange rate to use on initial recognition of the related asset, expense or income when the Group has received or paid advance consideration in Foreign Currency.

Non-monetary items are measured at historical cost or fair value. Items at historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions and items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of nonmonetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively).

In determining the spot exchange rate to use on initial recognition of the related asset, expense or income (or part of it) on the derecognition of a non-monetary asset or non-monetary liability relating to advance consideration, the date of the transaction is the date on which the Group initially recognises the non-monetary asset or non-monetary liability arising from the advance consideration. If there are multiple payments or receipts in advance, the Group determines the transaction date for each payment or receipt of advance consideration.

2.12

Fair Value Measurement

The Group measures financial instruments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the

-	principal market for the asset or liability, or
-	In the absence of a principal market, in the most advantageous market for the asset or liability

The principal or the most advantageous market must be accessible by the Group.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level-1	Quoted (unadjusted) market prices in active markets for identical assets or liabilities
Level-2	Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
Level-3	Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Group determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Group has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

Fair-value related disclosures for financial instruments and non-financial assets that are measured at fair value are disclosed in the relevant notes.

2.13

Earning Per Share

Basic EPS

As Group calculate basic earnings per share for profit or loss (from Continuing operations) attributable to ordinary share holders of the parent entity divided by weighted average number of ordinary shares outstanding during the period.

The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

Diluted earning per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- i) the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- ii) the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares

2.14

Financial Instruments

A Financial Instrument is any contract that gives rise to a Financial Asset of one Entity and a Financial Liability or Equity Instrument of another Entity

a Financial Asset

Initial Recognition and Measurement

All Financial Assets are initially recognised at fair value. Transaction costs that are directly attributable to the acquisition or issue of Financial Assets, which are not at Fair Value Through Profit or Loss, are adjusted to the fair value on initial recognition. Purchase and sale of Financial Assets are recognised using trade date accounting.

Classification and Subsequent Measurement

i) Financial Assets measured at Amortised Cost (AC)

A Financial Asset is measured at Amortised Cost if the group held it within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the Financial Asset give rise to cash flows on specified dates that represent solely payments of principal and interest on the principal amount outstanding.

This category is the most relevant to the Group. After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss. This category generally applies to trade receivables, security deposits and other receivables.

ii) Financial Assets measured at Fair Value Through Other Comprehensive Income (FVTOCI)

A Financial Asset is measured at FVTOCI if the group held it within a business model whose objective is achieved by both collecting contractual cash flows and selling Financial Assets and the contractual terms of the Financial Asset give rise on specified dates to cash flows that represents solely payments of principal and interest on the principal amount outstanding.

iii) Financial Assets measured at Fair Value Through Profit or Loss (FVTPL)

A Financial Asset which is not classified in any of the above categories are measured at FVTPL. Financial assets are reclassified subsequent to their recognition, if the Group changes its business model for managing those financial assets. Changes in business model are made and applied prospectively from the reclassification date which is the first day of immediately next reporting period following the changes in business model in accordance with principles laid down under Ind AS 109 – Financial Instruments.

iv) Other Equity Investments

All other equity investments are measured at fair value, with value changes recognised in Statement of Profit and Loss, except for those equity investments for which the group has elected to present the value changes in 'Other Comprehensive Income'. However, dividend on such equity investments are recognised in Statement of Profit and loss when the Company's right to receive payment is established.

Derecognition

The Group derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The balance in Other comprehensive income related to financial asset is reclassified to profit and loss at the time of derecognition or disposal.

v) Impairment of Financial Asset

In accordance with Ind AS 109, the Company uses 'Expected Credit Loss' (ECL) model, for evaluating impairment of Financial Assets other than those measured at Fair Value Through Profit and Loss (FVTPL).

Expected Credit Losses are measured through a loss allowance at an amount equal to:

The 12-months expected credit losses (expected credit losses that result from those default events on the financial instrument that are possible within 12 months after the reporting date) or Full lifetime expected credit losses (expected credit losses that result from all possible default events over the life of the financial instrument).

For Trade Receivables the group applies 'simplified approach' which requires expected lifetime losses to be recognised from initial recognition of the receivables.

For other assets, the Company uses 12 month ECL to provide for impairment loss where there is no significant increase in credit risk. If there is significant increase in credit risk full lifetime ECL is used.

b Financial Liabilities

Initial Recognition and Measurement

All Financial Liabilities are recognised at fair value and in case of borrowings, net of

directly attributable cost. Fees of recurring nature are directly recognised in the Statement of Profit and Loss as finance cost.

Subsequent Measurement

Financial Liabilities are carried at amortised cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

Derecognition

A Financial liability (or a part of a Financial liability) is derecognised from the group's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires. The balance in Other comprehensive income related to financial asset or liability is reclassified to profit and loss at the time of derecognition or disposal.

c Offsetting of Financial Instruments

Financial Assets and Financial Liabilities are offset and the net amount is presented in the balance sheet when, and only when, the group has a legally enforceable right to set off the amount and it intends, either to settle them on a net basis or to realise the asset and settle the liability simultaneously.

2.15 Business combinations and goodwill

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred measured at acquisition date fair value and the amount of any non-controlling interests in the acquiree. For each business combination, the Group elects to measure the non-controlling interests in the acquiree at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred.

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their acquisition date fair values. For this purpose, the liabilities assumed include contingent liabilities representing present obligation and they are measured at their acquisition fair values irrespective of the fact that outflow of resources embodying economic benefits is not probable. However, the following assets and liabilities acquired in a business combination are measured at the basis indicated below:

-

Deferred tax assets or liabilities, and the liabilities or assets related to employee benefit arrangements are recognised and measured in accordance with Ind AS 12 Income Tax and Ind AS 19 Employee Benefits respectively. Potential tax effects of temporary differences and carry forwards of an acquiree that exist at the acquisition date

or arise as a result of
the acquisition are

-

-	accounted in accordance with Ind AS 12.
-	Liabilities or equity instruments related to share based payment arrangements of the acquiree or share – based payments arrangements of the Group entered into to replace share-based payment arrangements of the acquiree are measured in accordance with Ind AS 102 Share-based Payments at the acquisition date.
-	Assets (or disposal groups) that are classified as held for sale in accordance with Ind AS 105 Non-current Assets Held for Sale and Discontinued Operations are measured in accordance with that Standard.
-	Reacquired rights are measured at a value determined on the basis of the remaining contractual term of the related contract. Such valuation does not consider potential renewal of the reacquired right.

If the business combination is achieved in stages, any previously held equity interest is re-measured at its acquisition date fair value and any resulting gain or loss is recognised in profit or loss or OCI, as appropriate.

Any contingent consideration to be transferred by the acquirer is recognised at fair value at the acquisition date. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of Ind AS 109 Financial Instruments, is measured at fair value with changes in fair value recognised in profit or loss in accordance with Ind AS 109. If the contingent consideration is not within the scope of Ind AS 109, it is measured in accordance with the appropriate Ind AS and shall be recognised in profit or loss. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and subsequent its settlement is accounted for within equity

Goodwill is initially measured at cost, being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests, and any previous interest held, over the net identifiable assets acquired and liabilities assumed. If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in OCI and accumulated in equity as capital reserve. However, if there is no clear evidence of bargain purchase, the entity recognises the gain directly in equity as capital reserve, without routing the same through OCI.

After initial recognition, goodwill is measured at cost less any accumulated impairment

losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

A cash generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss for goodwill is recognised in profit or loss. An impairment loss recognised for goodwill is not reversed in subsequent periods.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted through goodwill during the measurement period, or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date. These adjustments are called as measurement period adjustments. The measurement period does not exceed one year from the acquisition date.

2.16 Provision and Contingencies

i) Provisions

A provision is recognized when there exists a present obligation(Legal or Constructive) as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to present value and are determined based on best estimates required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Provisions are recognised when an group has a present obligation as a result of past event , it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and reliable estimate can be made about amount of obligation

ii) Contingent Liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the group or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably, the group does not recognize a contingent liability but discloses its existence in the financial statements.

Group should not recognised contingent liabilities ,but the contingent liabilities are required to be disclosed, if outflow of resources embodying economic benefits are not remote. But if outflow of resources embodying economic benefits are remote then disclosure of contingent liabilities are not required

The Group shall recognised the provision of contingent liabilities for which outflow of resources embodying economic benefits is probable .

iii) Contingent Asset

Contingent assets usually arise from unplanned or other unexpected events that give rise to the possibility of an inflow of economic benefits. Contingent Assets are not recognized though are disclosed, where an inflow of economic benefits is probable

2.17 Leases

Group assesses at contract inception where a contract is, or contains, a lease. That is, if contract conveys right to control use of an identified asset for a period of time in exchange for consideration

i Lease Liability

At the commencement date of the lease, the group recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) and does not include non-lease components (maintenance charges etc.). In calculating the present value of lease payments, the group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. Incremental borrowing rate represents rate Group would have to pay to borrow over a similar term, and with a similar security, funds necessary to obtain asset of similar value to leased asset in a similar economic environment. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, carrying amount of lease liabilities is remeasured if there is a modification, a change in lease term, a change in lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in assessment of an option to purchase underlying asset.

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

ii Rights of use of Asset

The group recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date. Right-of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets and are subject to impairment.

The right-of-use assets are also subject to impairment.

iii Short-term leases and leases of low-value assets

The Group applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight line basis over the lease term.

iv Group as a Lessor

Leases in which the Group does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

v Group as a Lessee

Group applies a single recognition and measurement approach for a portfolio of leases with reasonably similar characteristics, except for short-term leases and certain leases of low-value assets.

Group recognizes lease liabilities to make lease payments and right-of-use assets representing right to use underlying assets

2.18 Cash and Cash Equivalents

The group recognised the item of Property, Plant and Equipment which qualifies the recognition criteria shall be initially recognised at cost.

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. ,Capital work in progress is stated at cost, net of accumulated impairment loss, if any

2.19 The cost of the Item of Property, Plant and Equipment comprises of : a) Purchase price (Including import duties and non refundable purchase taxes) , after deducting trade discounts and rebates , b) Any cost directly attributable cost of bringing the asset to its working condition for its intended use , c) the initial estimate of cost of dismantling and removing the item and restoring the site on which the asset is located.

2.20 Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the group and the cost of the asset can be measured reliably. The carrying amount of the replaced component is derecognised when replaced. All other repairs and maintenance are charged to the statement of profit and loss during the reporting period in which they are incurred.

Further, advances paid towards the acquisition of property, plant & equipment outstanding at each balance sheet date are classified as capital advances under other non-current assets.

The cost of property, plant and equipment not ready to use are disclosed under capital work -in- progress.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset at the time of disposal and are recognized in the statement of profit and loss when the asset is derecognized

Textual information (45)

Disclosure of significant accounting policies [Text Block]

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

(A) SIGNIFICANT ACCOUNTING POLICIES

1.BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

The financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting in accordance with the Companies Act, 2013 and in accordance with accounting principles generally accepted in India (Indian GAAP) and comply with the Accounting Standards issued by the Institute of Chartered Accountants of India, to the extent applicable.

2.GOING CONCERN:

The financial statements are prepared on a going concern basis. The management of the Company believes that due to the above, the Company will continue to operate as a going concern and will be in a position to meet all its liabilities as they fall due.

3.USE OF ESTIMATES:

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates made in preparation of the financial statements are prudent and reasonable. Actual results may differ from those estimates. Any revisions to accounting estimates are recognized prospectively in current and future periods.

4.INVENTORIES:

Raw Materials are stated at Cost. Cost is calculated on specific identification basis except colour chemicals and consumable stores & spares which are calculated on FIFO basis. Finished goods include other costs incurred in bringing the inventories to their present location. Stocks in Process and Finished goods are valued at Cost.

5.REVENUE RECOGNITION:

Sales are recognized when goods are invoiced on dispatch to customers and are recorded at net of trade discount and Goods and sales tax, etc. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists.

6.FIXED ASSETS, DEPRECIATION & AMORTIZATION:

6.1 Fixed are stated at cost of acquisition including any cost attributable to bringing the assets to their working conditions for their intended use.

6.2 Depreciation is provided on WDV method at the rates and in the manner prescribed in Schedule -II to the Companies Act, 2013.

6.3 Depreciation on additions/deletion during the period is charged on actual basis from the date of such addition/deletion.

6.4 Depreciation is not charged on Fixed Assets let out on rent.

7.IMPAIRMENT OF ASSETS:

An Asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the period in which an asset is identified as impaired. The impairment loss, if any, recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

8.INCOME TAX AND DEFERRED TAX:

Tax expense comprises of Current Tax and Deferred Tax. Current Income Tax is determined at the amount expected to be paid to the Income Tax Authorities after consideration of the applicable provisions of The Income Tax Act, 1961 including Benefits, Allowances and Deductions admissible under the said Act.

Deferred Taxes reflect the impact of current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier period. Deferred Tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

9.BORROWING COSTS:

58
YATAYAT CORPORATION INDIA PRIVATE LIMITED Standalone Financial Statements for period 01/04/2023 to 31/03/2024

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. General borrowing costs are capitalized at the weighted average of such borrowing outstanding during the period. Borrowings costs also include exchange differences arising from foreign currency borrowings. All other borrowing costs are charged to profit and loss statement of the period in which incurred. Subsidy, if any received, is recognized in the period in which received and is net-off against interest expenses during the period

10. EMPLOYEE BENEFITS:-

• Short Term Employee Benefits:

All employee benefits are payable within twelve months of rendering the services are classified as short term employee benefits. These benefits include Salary, Wages and Bonus, Compensated Absences such as paid annual leave and sickness leave. The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period of rendering of services by the employees.

Provision for Compensated absences is made by the company as at the Balance Sheet date of the un availed leave to the credit of employees in accordance with the services rules of the Company.

• Long Term Employee Benefits:

Defined Benefit Plans

The Company have leave encashment policy which can be en-cashed at the end of tenure of the service. The company has determined the leave liability on actual basis. The Company's Gratuity Benefit Scheme is Defined Benefit Plan. The Company has determined the gratuity liability on actual basis.

Defined Contribution Plans

Contribution to Provident Fund is Defined Contribution Plan. Contribution to Provident Fund is Deposited with the Regional Provident Fund Commissioner and charged to the Statement of Profit and Loss.

11.PROVISIONS, CONTINGENT ASSET AND CONTINGENT LIABILITIES:

Provisions involving substantial degree of estimation in measurement are 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. Contingent liabilities, if any, are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

• **EARNING PER SHARE:**

Basic earning per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the period.

• **EVENTS OCCURRING AFTER THE BALANCE SHEET DATE:**

Material events occurring after the balance sheet are considered up to the date of approval of the accounts by the board of directors. There are no substantial events having an impact on the results of the current period Balance Sheet

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

(A) SIGNIFICANT ACCOUNTING POLICIES

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3.USE OF ESTIMATES:

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates made in preparation of the financial statements are prudent and reasonable. Actual results may differ from those estimates. Any revisions to accounting estimates are recognized prospectively in current and future periods.

4.INVENTORIES:

Raw Materials are stated at Cost. Cost is calculated on specific identification basis except colour chemicals and consumable stores & spares which are calculated on FIFO basis. Finished goods include other costs incurred in bringing the inventories to their present location. Stocks in Process and Finished goods are valued at Cost.

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6.FIXED ASSETS, DEPRECIATION & AMORTIZATION:

6.1 Fixed are stated at cost of acquisition including any cost attributable to bringing the assets to their working conditions for their intended use.

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6.4 Depreciation is not charged on Fixed Assets let out on rent.

7.IMPAIRMENT OF ASSETS:

An Asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the profit and loss account in the period in which an asset is identified as impaired. The impairment loss, if any, recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

8.INCOME TAX AND DEFERRED TAX:

Tax expense comprises of Current Tax and Deferred Tax. Current Income Tax is determined at the amount expected to be paid to the Income Tax Authorities after consideration of the applicable provisions of The Income Tax Act, 1961 including Benefits, Allowances and Deductions admissible under the said Act.

Deferred Taxes reflect the impact of current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier period. Deferred Tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date.

9.BORROWING COSTS:

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10. EMPLOYEE BENEFITS:-

• **Short Term Employee Benefits:**

All employee benefits are payable within twelve months of rendering the services are classified as short term employee benefits. These benefits include Salary, Wages and Bonus, Compensated Absences such as paid annual leave and sickness leave. The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period of rendering of services by the employees.

Provision for Compensated absences is made by the company as at the Balance Sheet date of the un availed leave to the credit of employees in accordance with the services rules of the Company.

• **Long Term Employee Benefits:**

Defined Benefit Plans

The Company have leave encashment policy which can be en-cashed at the end of tenure of the service. The company has determined the leave liability on actual basis. The Company's Gratuity Benefit Scheme is Defined Benefit Plan. The Company has determined the gratuity liability on actual basis.

Defined Contribution Plans

Contribution to Provident Fund is Defined Contribution Plan. Contribution to Provident Fund is Deposited with the Regional Provident Fund Commissioner and charged to the Statement of Profit and Loss.

11.PROVISIONS, CONTINGENT ASSET AND CONTINGENT LIABILITIES:

Provisions involving substantial degree of estimation in measurement are 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. Contingent liabilities, if any, are not recognized but are disclosed in the notes.

Contingent assets are neither recognized nor disclosed in the financial statements.

• EARNING PER SHARE:

Basic earning per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the period.

• EVENTS OCCURRING AFTER THE BALANCE SHEET DATE:

Material events occurring after the balance sheet are considered up to the date of approval of the accounts by the board of directors. There are no substantial events having an impact on the results of the current period Balance Sheet

[610300] Notes - Accounting policies, changes in accounting estimates and errors

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment			0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Office building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment			Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment			30	30
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method		
Useful lives or depreciation rates, property, plant and equipment	10	10		
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	10	10	5	5
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates, property, plant and equipment	3	3
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	42.09	25.37		42.09
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-18.84	-44.17		
Total Depreciation property plant and equipment	-18.84	-44.17		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	87.64	2.52		336.74
Total disposals and retirements, property, plant and equipment	87.64	2.52		336.74
Total increase (decrease) in property, plant and equipment	-64.39	-21.32		-294.65
Property, plant and equipment at end of period	74.79	139.18	160.5	216.45

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	25.37			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			18.84	44.17
Total Depreciation property plant and equipment			18.84	44.17
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	50.39		249.1	47.87
Total disposals and retirements, property, plant and equipment	50.39		249.1	47.87
Total increase (decrease) in property, plant and equipment	-25.02		-230.26	-3.7
Property, plant and equipment at end of period	511.1	536.12	141.66	371.92

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	375.62	12.11	12.11	12.11

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

..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	12.11	12.11	12.11	0

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

..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-1.72	-2.32
Total Depreciation property plant and equipment	0		-1.72	-2.32
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		14.84	0
Total disposals and retirements, property, plant and equipment	0		14.84	0
Total increase (decrease) in property, plant and equipment	0		-16.56	-2.32
Property, plant and equipment at end of period	0	0	5.52	22.08

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

..(6)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		29.08	0	
Total disposals and retirements, property, plant and equipment		29.08	0	
Total increase (decrease) in property, plant and equipment		-29.08	0	
Property, plant and equipment at end of period	24.4	17.87	46.95	46.95

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

..(7)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			Office building [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.72	2.32		-1.72
Total Depreciation property plant and equipment	1.72	2.32		-1.72
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	14.24	0		14.84
Total disposals and retirements, property, plant and equipment	14.24	0		14.84
Total increase (decrease) in property, plant and equipment	-12.52	2.32		-16.56
Property, plant and equipment at end of period	12.35	24.87	22.55	5.52

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

..(8)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2.32			
Total Depreciation property plant and equipment	-2.32			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		29.08	0
Total disposals and retirements, property, plant and equipment	0		29.08	0
Total increase (decrease) in property, plant and equipment	-2.32		-29.08	0
Property, plant and equipment at end of period	22.08	24.4	17.87	46.95

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

..(9)

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

Classes of property, plant and equipment [Axis]	Office building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1.72	2.32	
Total Depreciation property plant and equipment		1.72	2.32	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		14.24	0	
Total disposals and retirements, property, plant and equipment		14.24	0	
Total increase (decrease) in property, plant and equipment		-12.52	2.32	
Property, plant and equipment at end of period	46.95	12.35	24.87	22.55

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

..(10)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0.13		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.3	-0.54		
Total Depreciation property plant and equipment	-0.3	-0.54		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.56	0		8.97
Total disposals and retirements, property, plant and equipment	0.56	0		8.97
Total increase (decrease) in property, plant and equipment	-0.86	-0.41		-8.97
Property, plant and equipment at end of period	0.88	1.74	2.15	6.78

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

..(11)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.13			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.3	0.54
Total Depreciation property plant and equipment			0.3	0.54
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		8.41	0
Total disposals and retirements, property, plant and equipment	0		8.41	0
Total increase (decrease) in property, plant and equipment	0.13		-8.11	0.54
Property, plant and equipment at end of period	15.75	15.62	5.9	14.01

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

..(12)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		34.23	18.73	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-10.66	-37.13	
Total Depreciation property plant and equipment		-10.66	-37.13	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		70.54	2.52	
Total disposals and retirements, property, plant and equipment		70.54	2.52	
Total increase (decrease) in property, plant and equipment		-46.97	-20.92	
Property, plant and equipment at end of period	13.47	48.11	95.08	116

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

..(13)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	34.23	18.73		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				10.66
Total Depreciation property plant and equipment				10.66
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	267.49	50.39		196.95
Total disposals and retirements, property, plant and equipment	267.49	50.39		196.95
Total increase (decrease) in property, plant and equipment	-233.26	-31.66		-186.29
Property, plant and equipment at end of period	159.99	393.25	424.91	111.88

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

..(14)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			34.23	18.73
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	37.13		-10.66	-37.13
Total Depreciation property plant and equipment	37.13		-10.66	-37.13
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	47.87		70.54	2.52
Total disposals and retirements, property, plant and equipment	47.87		70.54	2.52
Total increase (decrease) in property, plant and equipment	-10.74		-46.97	-20.92
Property, plant and equipment at end of period	298.17	308.91	48.11	95.08

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

..(15)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		34.23	18.73	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		267.49	50.39	
Total disposals and retirements, property, plant and equipment		267.49	50.39	
Total increase (decrease) in property, plant and equipment		-233.26	-31.66	
Property, plant and equipment at end of period	116	159.99	393.25	424.91

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

..(16)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				2.14
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	10.66	37.13		-1.24
Total Depreciation property plant and equipment	10.66	37.13		-1.24
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	196.95	47.87		0.58
Total disposals and retirements, property, plant and equipment	196.95	47.87		0.58
Total increase (decrease) in property, plant and equipment	-186.29	-10.74		0.32
Property, plant and equipment at end of period	111.88	298.17	308.91	2.34

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

..(17)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.42		2.14	1.42
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.62			
Total Depreciation property plant and equipment	-0.62			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		10.87	0
Total disposals and retirements, property, plant and equipment	0		10.87	0
Total increase (decrease) in property, plant and equipment	0.8		-8.73	1.42
Property, plant and equipment at end of period	2.02	1.22	4.92	13.65

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

..(18)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1.24	0.62	
Total Depreciation property plant and equipment		1.24	0.62	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		10.29	0	
Total disposals and retirements, property, plant and equipment		10.29	0	
Total increase (decrease) in property, plant and equipment		-9.05	0.62	
Property, plant and equipment at end of period	12.23	2.58	11.63	11.01

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

..(19)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.72	5.09		5.72
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.92	-3.56		
Total Depreciation property plant and equipment	-4.92	-3.56		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.12	0		20.33
Total disposals and retirements, property, plant and equipment	1.12	0		20.33
Total increase (decrease) in property, plant and equipment	-0.32	1.53		-14.61
Property, plant and equipment at end of period	5.83	6.15	4.62	14.78

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

..(20)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.09			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			4.92	3.56
Total Depreciation property plant and equipment			4.92	3.56
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		19.21	0
Total disposals and retirements, property, plant and equipment	0		19.21	0
Total increase (decrease) in property, plant and equipment	5.09		-14.29	3.56
Property, plant and equipment at end of period	29.39	24.3	8.95	23.24

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

..(21)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	19.68

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of property, plant and equipment [TextBlock]		
Disclosure of detailed information about property, plant and equipment [TextBlock]	Textual information (46) [See below]	Textual information (47) [See below]

Textual information (46)

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

The group recognised the item of Property, Plant and Equipment which qualifies the recognition criteria shall be initially recognised at cost.

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. ,Capital work in progress is stated at cost, net of accumulated impairment loss, if any

The cost of the Item of Property, Plant and Equipment comprises of : a) Purchase price (Including import duties and non refundable purchase taxes) , after deducting trade discounts and rebates , b) Any cost directly attributable cost of bringing the asset to its working condition for its intended use , c) the initial estimate of cost of dismantling and removing the item and restoring the site on which the asset is located.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the group and the cost of the asset can be measured reliably. The carrying amount of the replaced component is derecognised when replaced. All other repairs and maintenance are charged to the statement of profit and loss during the reporting period in which they are incurred.

Further, advances paid towards the acquisition of property, plant & equipment outstanding at each balance sheet date are classified as capital advances under other non-current assets.

The cost of property, plant and equipment not ready to use are disclosed under capital work -in- progress.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset at the time of disposal and are recognized in the statement of profit and loss when the asset is derecognized

Textual information (47)

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

The group recognised the item of Property, Plant and Equipment which qualifies the recognition criteria shall be initially recognised at cost.

Fixed assets are stated at cost less accumulated depreciation and impairment losses if any. ,Capital work in progress is stated at cost, net of accumulated impairment loss, if any

The cost of the Item of Property, Plant and Equipment comprises of : a) Purchase price (Including import duties and non refundable purchase taxes) , after deducting trade discounts and rebates , b) Any cost directly attributable cost of bringing the asset to its working condition for its intended use , c) the initial estimate of cost of dismantling and removing the item and restoring the site on which the asset is located.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the asset will flow to the group and the cost of the asset can be measured reliably. The carrying amount of the replaced component is derecognised when replaced. All other repairs and maintenance are charged to the statement of profit and loss during the reporting period in which they are incurred.

Further, advances paid towards the acquisition of property, plant & equipment outstanding at each balance sheet date are classified as capital advances under other non-current assets.

The cost of property, plant and equipment not ready to use are disclosed under capital work -in- progress.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset at the time of disposal and are recognized in the statement of profit and loss when the asset is derecognized

[612100] Notes - Impairment of assets

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]**

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		
	31/03/2025	31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Other intangible assets at end of period	0	0	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

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

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	5,646.7	5,912.57	5,646.7	5,912.57
Financial liabilities, at fair value	5,646.7	5,912.57	5,646.7	5,912.57

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	8,339.62	6,703.37	8,339.62	6,703.37
Financial assets, at fair value	0	0	0	0

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,215.06	1,084.88	1,215.06	1,084.88
Financial assets, at fair value	1,215.06	1,084.88	1,215.06	1,084.88
Description of other financial assets at fair value class				

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	1,215.06	1,084.88
Financial assets, at fair value	1,215.06	1,084.88
Description of other financial assets at fair value class	CASH, BANK, LOANS AND ADVANCES AND OTHERS	CASH, BANK, LOANS AND ADVANCES AND OTHERS

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

..(1)

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

Classification of non-current investments [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	UNQUOTED	UNQUOTED
Non-current investments	899.99	0
Name of body corporate in whom investment has been made	Transwave Logistics Private Limited	No
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	SUBSIDIARY	
Number of shares of non-current investment made in body corporate	[shares] 89,99,999	[shares] 0

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

	31/03/2025	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]			
Aggregate amount of quoted non-current investments	0	0	0
Market value of quoted non-current investments	0	0	0
Aggregate amount of unquoted non-current investments	899.99	0	0
Aggregate provision for diminution in value of non-current investments	0	0	0

[400500] Notes - Current investments**Details of current investments [Table]**

..(1)

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

Classification of current investments [Axis]	1		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Current investments [Abstract]			
Disclosure of details of current investments [Abstract]			
Details of current investments [Line items]			
Type of current investments	Other current investments	Other current investments	Other current investments
Class of current investments	Current investments	Current investments	Current investments
Current investments	0	0	1,060.42
Basis of valuation of current investments	0	0	0
Name of body corporate in whom investment has been made	0	0	0
Number of shares of current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0

[611600] Notes - Non-current asset held for sale and discontinued operations

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	77.34	-1,254.58
Net cash flows from (used in) operating activities	77.34	-1,254.58
Net cash flows from (used in) investing activities, continuing operations	-919.67	160.71
Net cash flows from (used in) investing activities	-919.67	160.71
Net cash flows from (used in) financing activities, continuing operations	830.44	1,099.66
Net cash flows from (used in) financing activities	830.44	1,099.66

[400100] Notes - Equity share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Type of share	EQUITY	EQUITY	Equity Share	Equity Share
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	EQUITY	Equity Share	Equity Share
Name of shareholder			Meena Aggarwal	Meena Aggarwal
Permanent account number of shareholder			ADQPA2160G	ADQPA2160G
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 1,31,00,000	[shares] 1,40,000
Percentage of shareholding in company			65.50%	70.00%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 2 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Type of share	Equity Share	Equity Share
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 Share	Equity Share
Name of shareholder	Shreyan Aggarwal	Shreyan Aggarwal
Permanent account number of shareholder	AOTPA1456M	AOTPA1456M
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 60,00,000	[shares] 60,000
Percentage of shareholding in company	30.00%	30.00%

Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY
Number of shares authorised	[shares] 2,70,00,000	[shares] 2,00,000		[shares] 2,70,00,000
Value of shares authorised	27,000	20		27,000
Number of shares issued	[shares] 2,00,00,000	[shares] 2,00,000		[shares] 2,00,00,000
Value of shares issued	20,000	20		20,000
Number of shares subscribed and fully paid	[shares] 2,00,00,000	[shares] 2,00,000		[shares] 2,00,00,000
Value of shares subscribed and fully paid	2,000	20		2,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 2,00,00,000	[shares] 2,00,000		[shares] 2,00,00,000
Total value of shares subscribed	2,000	20		2,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,00,00,000	[shares] 2,00,000		[shares] 2,00,00,000
Value of shares called	2,000	20		2,000
Value of shares paid-up	2,000	20		2,000
Par value per share				[INR/shares] 100
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 1,98,00,000	[shares] 0		[shares] 1,98,00,000
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 1,98,00,000	[shares] 0		[shares] 1,98,00,000
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 1,98,00,000	[shares] 0		[shares] 1,98,00,000
Number of shares outstanding at end of period				[shares] 2,00,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	1,980	0		1,980
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	1,980	0		1,980
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	1,980	0		1,980
Equity share capital at end of period	2,000	20	20	2,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				[shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years				[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years				[shares] 0

Aggregate number of shares bought back during last five years				[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Type of share				EQUITY

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	EQUITY	
Number of shares authorised	[shares] 2,00,000	
Value of shares authorised	20	
Number of shares issued	[shares] 2,00,000	
Value of shares issued	20	
Number of shares subscribed and fully paid	[shares] 2,00,000	
Value of shares subscribed and fully paid	20	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 2,00,000	
Total value of shares subscribed	20	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,00,000	
Value of shares called	20	
Value of shares paid-up	20	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 2,00,000	[shares] 2,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	

Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	20	20
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
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	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Number of shares proposed to be issued	[shares] 0	
Share premium for shares to be allotted	0	
Type of share	EQUITY	

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on equity share capital explanatory [TextBlock]		Textual information (48) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of shareholders of company	[pure] 2	[pure] 2
Number of allottees in case of preferential allotment	[pure] 0	[pure] 0
Whether money raised from public offering during year	No	No

Textual information (48)

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

• SHARE CAPITAL:

As on March 31, 2024, the Share Capital structure of the Company stood as below:

Particulars No of Shares Amount

Authorized Share Capital

Equity Shares of Rs. 10/- each 200,000 20,00,000

Total 200,000 20,00,000

Issued, Subscribed and Paid-up Share Capital

Equity Shares of Rs. 10/- each 200,000 20,00,000

Total 200,000 20,00,000

During the year under review, the Company has not issued any Shares with or without differential rights or Debentures or any other securities by way of public offer, Private Placement, Preferential allotment, Rights issue, Bonus Issue, Sweat Equity Shares, and Employee Stock Option Scheme or by any other means.

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]			Rupee term loans from banks [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]			Secured borrowings [Member]
	31/03/2025	31/03/2024	31/03/2023	31/03/2025
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	5.52	26.71	0

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	5.52	26.71	1,773.21	1,173.18

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Working capital loans from banks [Member]	Loans and advances from related parties [Member]		
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]		
	31/03/2023	31/03/2025	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	319.33	1,941.09	1,513.28	1,178.28

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans and advances from directors [Member]			Loans and advances from others [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]			Unsecured borrowings [Member]
	31/03/2025	31/03/2024	31/03/2023	31/03/2025
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,890	1,137.99	1,100.63	51.09

Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2024	31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	375.29	77.65

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (49) [See below]	Textual information (50) [See below]

Textual information (49)**Disclosure of notes on borrowings explanatory [Text Block]****Borrowing cost**

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest, exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost and other costs that an entity incurs in connection with the borrowing of funds.

Textual information (50)**Disclosure of notes on borrowings explanatory [Text Block]****BORROWING COSTS:**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. General borrowing costs are capitalized at the weighted average of such borrowing outstanding during the period. Borrowings costs also include exchange differences arising from foreign currency borrowings. All other borrowing costs are charged to profit and loss statement of the period in which incurred. Subsidy, if any received, is recognized in the period in which received and is net-off against interest expenses during the period

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]****..(1)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]		Temporary differences [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets			63.01	56.78
Deferred tax liabilities			0	0
Net deferred tax liability (assets)			-63.01	-56.78
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets			63.01	56.78
Net deferred tax liabilities			0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-6.23	-8.29	-6.23	-8.29
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-6.23	-8.29	-6.23	-8.29
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0	0	0
Total increase (decrease) in deferred tax liability (assets)	-6.23	-8.29	-6.23	-8.29
Deferred tax liability (assets) at end of period			-63.01	-56.78
Description of other temporary differences				

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]	Other temporary differences [Member]		
		01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	48.49	63.01	56.78	48.49
Deferred tax liabilities	0	0	0	0
Net deferred tax liability (assets)	-48.49	-63.01	-56.78	-48.49
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	-48.49	63.01	56.78	-48.49
Net deferred tax liabilities	0	0	0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	0	-6.23	-8.29	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	0	-6.23	-8.29	0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0	0	0
Total increase (decrease) in deferred tax liability (assets)	0	-6.23	-8.29	0
Deferred tax liability (assets) at end of period	-48.49	-63.01	-56.78	-48.49
Description of other temporary differences				

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**..(3)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	63.01	56.78	48.49
Deferred tax liabilities	0	0	0
Net deferred tax liability (assets)	-63.01	-56.78	-48.49
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax assets	63.01	56.78	-48.49
Net deferred tax liabilities	0	0	0
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income)			
Deferred tax expense (income) recognised in profit or loss	-6.23	-8.29	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-6.23	-8.29	0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0	0
Total increase (decrease) in deferred tax liability (assets)	-6.23	-8.29	0
Deferred tax liability (assets) at end of period	-63.01	-56.78	-48.49
Description of other temporary differences	63.01	56.78	48.49

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2022 to 31/03/2023
Disclosure of income tax [TextBlock]			
Major components of tax expense (income) [Abstract]			
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]			
Current tax expense (income)	1,013.18	513.86	
Total current tax expense (income) and adjustments for current tax of prior periods	1,013.18	513.86	
Total tax expense (income)	1,013.18	513.86	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Net deferred tax assets and liabilities [Abstract]			
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-6.23	-8.29	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]			
Changes in deferred tax liability (assets) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-6.23	-8.29	0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0	0
Total increase (decrease) in deferred tax liability (assets)	-6.23	-8.29	0
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Tax expense (income) at applicable tax rate	1,013.18	513.86	
Total tax expense (income)	1,013.18	513.86	

[611000] Notes - Exploration for and evaluation of mineral resources

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

[611900] Notes - Accounting for government grants and disclosure of government assistance

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**Other current assets others [Table]****..(1)**

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

Other current assets others [Axis]	1		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]			
Other current assets notes [Abstract]			
Other current assets [Abstract]			
Other current assets, others	181.06	92.64	94.44
Other current assets others [Abstract]			
Other current assets others [Line items]			
Description of other current assets others	OTHER CURRENT ASSESTS	OTHER CURRENT ASSESTS	OTHER CURRENT ASSESTS
Other current assets, others	181.06	92.64	94.44

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Security deposits [Member]			Loans given subsidiaries [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]			Unsecured considered good [Member]
	31/03/2025	31/03/2024	31/03/2023	31/03/2025
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	13.34	49.58	33.59	29.07
Allowance for bad and doubtful loans	0	0	0	0
Total loans	13.34	49.58	33.59	29.07
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans given subsidiaries [Member]		Loans given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	900.16	32.15	1,066.45	24.78
Allowance for bad and doubtful loans	0	0	0	0
Total loans	900.16	32.15	1,066.45	24.78
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]
Classification of loans [Axis]	Loans given other related parties [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]
	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]	
Loans notes [Abstract]	
Disclosure of loans [Abstract]	
Details of loans [Line items]	
Loans , gross	0.42
Allowance for bad and doubtful loans	0
Total loans	0.42
Details of loans due by directors, other officers or others [Abstract]	
Loans due by directors	0
Loans due by other officers	0
Total loans due by directors, other officers or others	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]	
Loans due by private companies in which any director is member	0
Total loans due by firms or companies in which any director is partner or director	0

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]		
Classification of assets based on security [Axis]	Unsecured considered good [Member]		
	31/03/2025	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]			
Disclosure of notes on trade receivables [Abstract]			
Subclassification of trade receivables [Abstract]			
Subclassification of trade receivables [Line items]			
Breakup of trade receivables [Abstract]			
Trade receivables, gross	8,373.52	6,739.58	4,580.87
Allowance for bad and doubtful debts	33.9	36.21	37.46
Total trade receivables	8,339.62	6,703.37	4,543.41
Details of trade receivables due by directors, other officers or others [Abstract]			
Trade receivables due by directors	0	0	0
Trade receivables due by other officers	0	0	0
Total trade receivables due by directors, other officers or others	0	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]			
Trade receivables due by private companies in which any director is member	0	0	0
Total trade receivables 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 current non-current [Axis]	Non-current [Member]			Current [Member]
	31/03/2025	31/03/2024	31/03/2023	31/03/2025
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	107.16	87.32	56.92	10.2
Total provisions for employee benefits	107.16	87.32	56.92	10.2
CSR expenditure provision	0	0		0
Other provisions	0	0		0
Total provisions	107.16	87.32	56.92	10.2

Disclosure of breakup of provisions [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	8.25	5.81
Total provisions for employee benefits	8.25	5.81
CSR expenditure provision	0	
Other provisions	0	
Total provisions	8.25	5.81

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, others [Axis]		1					
		01/04/2024 to 31/03/2025		01/04/2023 to 31/03/2024		31/03/2023	
Subclassification and notes on liabilities and assets [Abstract]							
Disclosure of other current liabilities notes [Abstract]							
Other current liabilities [Abstract]							
Other current liabilities, others		144.46		181.43		93.07	
Other current liabilities, others [Abstract]							
Other current liabilities, others [Line items]							
Description of other current liabilities, others		Other Liabilities	Current	Other Liabilities	Current	Other Liabilities	Current
Other current liabilities, others		144.46		181.43		93.07	

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		
	31/03/2025	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]			
Inventories notes [Abstract]			
Classification of inventories [Abstract]			
Classification of inventories [Line items]			
Inventories	0	0	0

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	1		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]			
Disclosure of other current financial liabilities notes [Abstract]			
Other current financial liabilities [Abstract]			
Other current financial liabilities, others	7.92	331.64	303.04
Other current financial liabilities, others [Abstract]			
Other current financial liabilities, others [Line items]			
Description of other current financial liabilities, others	Other Financial Liabilities	Other Financial Liabilities	Other Financial Liabilities
Other current financial liabilities, others	7.92	331.64	303.04

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Advances, non-current	0	0	0
Total other non-current assets	0	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	0
Other deposits with banks	17.29	25.59	14.82
Total balance with banks	17.29	25.59	14.82
Cash on hand	3.14	6.73	11.71
Total cash and cash equivalents	20.43	32.32	26.53
Bank balance other than cash and cash equivalents	49.57	45.87	26.3
Total cash and bank balances	70	78.19	52.83
Balances held with banks to extent held as margin money	49.58	45.87	26.3
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	49.58	45.87	26.3
Repatriation restrictions if any in respect of cash and bank balances	0	0	0
Bank deposits with more than 12 months maturity	0	0	0
Security deposits	36.19	32.17	32.33
Total other current financial assets	36.19	32.17	32.33
Total other current assets	181.06	92.64	94.44
Current maturities of long-term debt	0	0	0
Interest accrued on borrowings	0	0	0
Interest accrued on public deposits	0	0	0
Interest accrued others	0	0	0
Unpaid dividends	0	0	0
Unpaid matured deposits and interest accrued thereon	0	0	0
Unpaid matured debentures and interest accrued thereon	0	0	0
Debentures claimed but not paid	0	0	0
Public deposit payable, current	0	0	0
Total other current financial liabilities	7.92	331.64	303.04
Current liabilities portion of share application money pending allotment	0	0	0
Total other payables, current	0	0	0
Contribution to provident fund scheme	0	0	0
Total other current liabilities	144.46	181.43	93.07

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Other money for which company is contingently liable	0	0	
Total contingent liabilities	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	[pure] 0	[pure] 0	
Deductions in equity share warrants during period	[pure] 0	[pure] 0	
Total changes in equity share warrants during period	[pure] 0	[pure] 0	
Equity share warrants at end of period	[pure] 0	[pure] 0	[pure] 0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	[pure] 0	[pure] 0	
Equity share warrants for others	[pure] 0	[pure] 0	
Total equity share warrants	[pure] 0	[pure] 0	[pure] 0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	[pure] 0	[pure] 0	
Number of person share application money received during year	[pure] 0	[pure] 0	
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	
Number of person share application money received as at end of year	[pure] 0	[pure] 0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Net worth of company	4,865	1,866.6	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	899.99	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	

Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

[611800] Notes - Revenue

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of revenue [TextBlock]	Textual information (51) [See below]	Textual information (52) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (53) [See below]	

Textual information (51)

Disclosure of revenue [Text Block]

The group derives revenue principally from following streams:

- Sale of Services

(i) Sale of Services

Revenue is recognized upon transfer of control of promised services to the customer for an amount that reflects the consideration the Company expects to receive in exchange for those services, in accordance with Ind AS 115, Revenue from Contracts with Customers.

(iii) Interest income

Interest income from financial assets at fair value through profit or loss is disclosed as interest income within other income. Interest income on financial assets at amortised cost using the effective interest method is recognised in the Standalone Statement of profit and loss as part of other income. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

(iv) Other income

All other income is accounted on accrual basis when no significant uncertainty exist regarding the amount that will be received.

(v) Contract Assets

A contract asset is the right to receive consideration in exchange for services already transferred to the customer (which consist of unbilled receivable). By transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is unconditional.

(vi) Trade Receivables

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e. only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in financial instruments—initial recognition and subsequent measurement.

(vii) Contract Liabilities

A contract liability is the obligation to deliver services to a customer for which the Group has received consideration or part thereof (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group deliver services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier) as Payments on account, presented in Trade and Other Payables. Contract liabilities are recognised as revenue when the Group performs under the contract.

Textual information (52)

Disclosure of revenue [Text Block]

Sales are recognized when goods are invoiced on dispatch to customers and are recorded at net of trade discount and Goods and sales tax, etc. Revenue in respect of other income is recognized when no significant uncertainty as to its determination or realization exists. Revenue in respect

of other income is recognized when no significant uncertainty as to its determination or realization exists.

Textual information (53)

Description of accounting policy for recognition of revenue [Text Block]

The group derives revenue principally from following streams:

- Sale of Services

- (i) Sale of Services

Revenue is recognized upon transfer of control of promised services to the customer for an amount that reflects the consideration the Company expects to receive in exchange for those services, in accordance with Ind AS 115, Revenue from Contracts with Customers.

- (iii) Interest income

Interest income from financial assets at fair value through profit or loss is disclosed as interest income within other income. Interest income on financial assets at amortised cost using the effective interest method is recognised in the Standalone Statement of profit and loss as part of other income. Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

- (iv) Other income

All other income is accounted on accrual basis when no significant uncertainty exist regarding the amount that will be received.

- (v) Contract Assets

A contract asset is the right to receive consideration in exchange for services already transferred to the customer (which consist of unbilled receivable). By transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is unconditional.

- (vi) Trade Receivables

A receivable represents the Group's right to an amount of consideration that is unconditional (i.e. only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets in financial instruments—initial recognition and subsequent measurement.

- (vii) Contract Liabilities

A contract liability is the obligation to deliver services to a customer for which the Group has received consideration or part thereof (or an amount of consideration is due) from the customer. If a customer pays consideration before the Group deliver services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier) as Payments on account, presented in Trade and Other Payables. Contract liabilities are recognised as revenue when the Group performs under the contract.

[612400] Notes - Service concession arrangements

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of employee benefits [TextBlock]	Textual information (54) [See below]	Textual information (55) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (54)

Disclosure of employee benefits [Text Block]

Employee benefits

Short Term Employee benefit :

Liabilities for short term employee benefits that are expected to be settled wholly within 12 months after the end of the period are measured by group at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefits payable in the balance sheet.

Post-employment benefit plans :

Defined Contribution plan:

The Group's contribution to defined contribution plan paid/payable for the year is charged to the Profit and Loss Account.

The Group's superannuation scheme, state governed provident fund scheme, employee state insurance scheme (wherever applicable) and employee pension scheme are defined contribution plans. The contribution paid/payable under the schemes is recognised during the period in which the employee renders the related service.

Defined Benefit Plan

The liabilities towards defined benefit schemes are determined by group using the Projected Unit Credit method. The liabilities or asset related to defined benefit plan is the present value of defined benefit obligation at the end of reporting period less Fair Value of Plan Asset . Actuarial valuations under the Projected Unit Credit method are carried out at the balance sheet date. Any rereasurement gain /loss due to actuarial valuation are recognized in the other comprehensive income in the period of occurrence of such gains and losses. They are included in retained earnings in the statement of changes in equity. Any changes in present value of defined benefit plant from amendments or curtailment are recognized immediately recognised to profit and loss as past service cost .

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation. Investment in planed asset is shown on asset side as non current asset.

Textual information (55)

Disclosure of employee benefits [Text Block]

EMPLOYEE BENEFITS:-

• Short Term Employee Benefits:

All employee benefits are payable within twelve months of rendering the services are classified as short term employee benefits. These benefits include Salary, Wages and Bonus, Compensated Absences such as paid annual leave and sickness leave. The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period of rendering of services by the employees.

Provision for Compensated absences is made by the company as at the Balance Sheet date of the un availed leave to the credit of employees in accordance with the services rules of the Company.

• Long Term Employee Benefits:

Defined Benefit Plans

The Company have leave encashment policy which can be en-cashed at the end of tenure of the service. The company has determined the leave liability on actual basis. The Company's Gratuity Benefit Scheme is Defined Benefit Plan. The Company has determined the gratuity liability on actual basis.

Defined Contribution Plans

Contribution to Provident Fund is Defined Contribution Plan. Contribution to Provident Fund is Deposited with the Regional Provident Fund Commissioner and charged to the Statement of Profit and Loss.

[612800] Notes - Borrowing costs

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	1	2	8
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
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	SHREYAN PRAVEEN AGGARWAL	MEENA PRAVEEN AGGARWAL	SONAKSHI AGGARWAL
Director identification number of key managerial personnel or director	09636812	09636833	
Permanent account number of key managerial personnel or director	AOTPA1456M	ADQPA2160G	BLPPA8262H
Date of birth of key managerial personnel or director	08/10/1989	22/04/1963	17/03/1994
Designation of key managerial personnel or director	Managing Director	Director	Director
Qualification of key managerial personnel or director	Director	Director	Director
Shares held by key managerial personnel or director	[shares] 60,00,000	[shares] 1,31,00,000	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

[612200] Notes - Leases

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts**Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [Table]****..(1)**

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

Amounts arising from insurance contracts [Axis]	Net amount arising from insurance contracts [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Income arising from insurance contracts	0	0
Expense arising from insurance contracts	0	0
Income arising from insurance contracts	0	0
Expense arising from insurance contracts	0	0
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [Abstract]		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [Line items]		
Income arising from insurance contracts	0	0
Expense arising from insurance contracts	0	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Disclosure of types of insurance contracts [TextBlock]		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [TextBlock]		

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on income and expense explanatory [TextBlock]		
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	44,795.26	34,833.52
Other operating revenues	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	44,795.26	34,833.52
Total revenue from operations	44,795.26	34,833.52
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Total other operating revenues	0	0
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	4.02	2.52
Interest from customers on amounts overdue, current investments	65.06	33.01
Interest on other current investments	1	2
Total interest income on current investments	70.08	37.53
Total interest income	70.08	37.53
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from subsidiaries	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	11.76
Total net gain/loss on sale of investments	0	11.76
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	3.23	1.48
Miscellaneous other non-operating income	16.77	18.31
Total other non-operating income	20	19.79
Total other income	90.08	69.08
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, banks	154.65	51.28
Total interest expense current loans	154.65	51.28
Interest expense borrowings	21.33	1.83
Other interest charges	15.9	14.89
Total interest expense	191.88	68
Total finance costs	191.88	68
Employee benefit expense [Abstract]		
Salaries and wages	467.55	459.33
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	159.82	157
Total remuneration to directors	159.82	157
Total managerial remuneration	159.82	157
Contribution to provident and other funds [Abstract]		

Contribution to provident and other funds for others	43.34	43.32
Total contribution to provident and other funds	43.34	43.32
Leave encashment expenses	28.24	20.8
Gratuity	26.41	22.89
Staff welfare expense	25.1	27.45
Other employee related expenses	40.52	33.79
Total employee benefit expense	790.98	764.58
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	18.85	44.16
Total depreciation, depletion and amortisation expense	18.85	44.16
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	46.38	45.85
Repairs to building	31.01	66.73
Repairs to machinery	0	0
Insurance	9.42	4.92
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	0	0
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	16.67	14.3
Telephone postage	11.88	10.72
Printing stationery	12.11	10.22
Travelling conveyance	72.27	78.97
Legal professional charges	19.21	79.87
Directors sitting fees	0	0
Donations subscriptions	27.35	14.92
Advertising promotional expenses	0	4.8
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	0.4	0.3
Total payments to auditor	0.4	0.3
CSR expenditure	0	0
Miscellaneous expenses	39,626.05	31,683.1
Total other expenses	39,872.75	32,014.7
Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract]		
Other expenditure pertaining to exploration and production activities	0	0
Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Current tax [Abstract]		
Current tax pertaining to current year	1,019.41	522.15
Total current tax	1,019.41	522.15

[613200] Notes - Cash flow statement

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	20.43	32.32	26.53
Cash and cash equivalents	20.43	32.32	26.53
Income taxes paid (refund), classified as operating activities	1,034.57	506.99	
Total income taxes paid (refund)	1,034.57	506.99	

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	44,795.26	34,833.52
Total revenue from sale of services	44,795.26	34,833.52
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities**Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	Transwave Logistics Private Limited
Country of incorporation or residence of subsidiary	INDIA
Permanent account number of subsidiary company	AALCT6754C
CIN of subsidiary company	U49231GJ2025PTC159977
Section under which company became subsidiary	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No
Reason if no filing has been made by subsidiary	NA
Whether financial year of subsidiary different from financial year of holding company	No
Financial year of subsidiary [Abstract]	
Start date of accounting period of subsidiary	06/03/2025
End date of accounting period of subsidiary	31/03/2025
Percentage of shareholding in subsidiary	99.99%
Key information about subsidiary [Abstract]	
Reporting currency of subsidiary	INR
Exchange rate as applicable for subsidiary	0
Share capital of subsidiary	900
Reserves and surplus of subsidiary	3.24
Total assets of subsidiary	2,066.74
Total liabilities of subsidiary	2,066.74
Investment of subsidiary	0
Turnover of subsidiary	18.01
Profit before tax of subsidiary	4.33
Provision for tax of subsidiary	0
Profit after tax of subsidiary	3.24
Proposed dividend of subsidiary	0
Name of subsidiary	Transwave Logistics Private Limited
Country of incorporation or residence of subsidiary	INDIA
Permanent account number of subsidiary company	AALCT6754C
CIN of subsidiary company	U49231GJ2025PTC159977

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	No
Number of subsidiary companies	[pure] 1	
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[611400] Notes - Separate financial statements**Disclosure of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of subsidiaries [Abstract]	
Disclosure of subsidiaries [Line items]	
Name of subsidiary	Transwave Logistics Private Limited
CIN of subsidiary company	U49231GJ2025PTC159977
Permanent account number of subsidiary company	AALCT6754C
Country of incorporation or residence of subsidiary	INDIA

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Method used to account for investments in subsidiaries	As per Accounting policy mentioned	As per Accounting policy mentioned

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]****..(1)**

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

Categories of related parties [Axis]	Subsidiaries [Member]		Key management personnel of entity or parent [Member]	
Related party [Axis]	5		1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Transwave Logistics Private Limited	Transwave Logistics Private Limited	Shreyan Praveen Aggarwal	Shreyan Praveen Aggarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AALCT6754C	AALCT6754C	AOTPA1456M	AOTPA1456M
CIN of related party	U49231GJ2025PTC159977	U49231GJ2025PTC159977		
Description of nature of transactions with related party	LOANS AND INVESTMENT	LOANS AND INVESTMENT	MANAGING DIRECTOR	DIRECTOR
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions			55.52	0
Revenue from rendering of services related party transactions			125	125
Other related party transactions income			594	0
Other related party transactions contribution made	1,966.44	0	1,577.2	599.08
Other related party transactions contribution received			1,968	528
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1,966.44	0	1,498.08	481.79
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	2		3	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Meena Praveen Aggarwal	Meena Praveen Aggarwal	SONAKSHI AGGARWAL	SONAKSHI AGGARWAL
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADQPA2160G	ADQPA2160G	BLPPA8262H	BLPPA8262H
Description of nature of transactions with related party	DIRECTOR	DIRECTOR	DIRECTOR	DIRECTOR
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Purchases of property and other assets, related party transactions	9.97	0		
Revenue from rendering of services related party transactions	32	32	39.5	39.5
Other related party transactions income	1,296	0		
Other related party transactions contribution made	954	101.35	423.63	120.08
Other related party transactions contribution received	1,266	96.5	151	391
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	2,299.23	676.19	2.4	275
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Other related parties [Member]			
Related party [Axis]	6		7	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Shreyan Praveen Aggarwal HUF	Shreyan Praveen Aggarwal HUF	Praveen Aggarwal	Praveen Aggarwal
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABDHS5125G	ABDHS5125G	ACCPA6940K	ACCPA6940K
Description of nature of transactions with related party	RELATIVES OF DIRECTORS	RELATIVES OF DIRECTORS	RELATIVES OF DIRECTORS	RELATIVES OF DIRECTORS
Description of nature of related party relationship	Other	Other	Other	Other
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from rendering of services related party transactions			29.5	29.5
Other related party transactions income				1.83
Other related party transactions contribution made	607	200.17	145.22	16.74
Other related party transactions contribution received	558	230.5	128.9	11.8
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	49	0	49
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Other related parties [Member]	
Related party [Axis]	9	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Praveen Aggarwal HUF	Praveen Aggarwal HUF
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAEHP1380A	AAEHP1380A
Description of nature of transactions with related party	RELATIVES OF DIRECTORS	RELATIVES OF DIRECTORS
Description of nature of related party relationship	Other	Other
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	0
Other related party transactions contribution made	527.92	146.78
Other related party transactions contribution received	468.2	171.14
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	10.16
Amounts receivable related party transactions	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of related party [TextBlock]		
Name of parent entity	NA	
Name of ultimate parent of group	NA	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility**Classification of CSR spending [Table]**

..(1)

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

Classification of CSR spending [Axis]	1	2	3
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of CSR spending [Abstract]			
Details of CSR spent during financial year [Abstract]			
Manner in which amount CSR spent during financial year [Abstract]			
Manner in which amount CSR spent during financial year [Line items]			
CSR project or activity identified	The Akshaya Patra Foundation	Hare krishna Movement Ahmedabad	Shree Shyam Akhand Jyot Seva samiti
Sector in which project is covered	Education	Art and culture	Art and culture
Name of state or union territory where projects or programs was undertaken	Gujarat	Gujarat	Gujarat
Name of district where projects or programs was undertaken	Gandhinagar	Ahmedabad	Surat
Budget amount outlay project or program wise	1,38,000	51,000	25,41,000
Amount spent on projects or programs [Abstract]			
Direct expenditure on projects or programs	1,38,000	51,000	25,41,000
Overheads on projects or programs	0	0	0
Total amount spent on projects or programs	1,38,000	51,000	25,41,000
Mode of amount spent	Other implementing agencies	Other implementing agencies	Other implementing agencies

Disclosure of net profits for last three financial years [Table]**..(1)**

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of net profits for last three financial years [Abstract]		
Disclosure of net profits for last three financial years [LineItems]		
Description of financial year	FY 2023-24	FY 2022-23
Profit before tax of financial year	2,011.16	552.39
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	20,33,71,966	6,35,30,636

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

	01/04/2024 to 31/03/2025
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (56) [See below]
Average net profit for last three financial years	13,34,51,301
Prescribed CSR expenditure	26,69,026.02
Amount CSR to be spent for financial year	26,69,026.02
Amount spent in local area	27,30,000
Amount unspent CSR	0
Details of implementing agency	3

Textual information (56)

Details CSR policy [Text Block]

[Annexure - B]

- Brief outline on CSR Policy of the Company.

Yatayat Corporation India Limited Focus areas for our CSR efforts include education, environment, skill development and preventive healthcare. This is in alignment with management's purpose of challenging conventional thinking and innovatively using all resources to drive positive changes in the life of our stakeholders and communities, thus, enabling them to rise, inclusive development at all our project locations ensures that we grow with the communities surrounding us, thereby enabling truly sustainable living.

2. Composition of CSR Committee:

Since the CSR expenditure of the Company does not exceed Rs. 50.00 Lakhs. The Company has not constituted the Corporate Social Responsibility (CSR) Committee as per the exemption of the section 135(9) of the Companies (Amendment) Act 2020.

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company.

The CSR Policy has been uploaded on the website and can be accessed at _____. [KS1]

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).

Not Applicable to company

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any Not Applicable

6. Average net profit of the company as per section 135(5). – Rs. 13,34,51,301/-

7. (a) Two percent of average net profit of the company as per section 135(5) – Rs. 26,69,026/-

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years – NIL.

(c) Amount required to be set off for the financial year, if any - Nil

(d) Total CSR obligation for the financial year (7a+7b-7c) – Rs. 26,69,026/-

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
Total Amount transferred to Unspent CSR Account as per section 135(6).	Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).				
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
Rs. 27,30,000	Nil	Nil			

(b) Details of CSR amount spent against ongoing projects for the financial year: Not Applicable

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
State.	District.	Name	CSR Registration number.							
Not Applicable										

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
State.	District.	Name.	CSR registration number.				
1.	The Akshaya Patra Foundation	Development of Urban Area School And save Environment	Yes	Gandhinagar, Gujarat	1,38,000	No	The Akshaya Patra Foundation CSR000 00286
2.	Hare krishna Movement Ahmedabad	For promoting cultural festival and tradition	Yes	Ahmedabad, Gujarat	51,000	No	Hare krishna Movement Ahmedabad CSR000 02985
3.	Shree Shyam Akhand Jyot Seva samiti	For promoting cultural festival and tradition	Yes	Surat, Gujarat	25,41,000	No	Shree Shyam Akhand Jyot Seva samiti CSR00014065
	Total				27,30,000		

(d) Amount spent in Administrative Overheads - Nil

(e) Amount spent on Impact Assessment, if applicable - Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e)- 27,30,000

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	26,69,026
(ii)	Total amount spent for the Financial Year	27,30,000
(iii)	Excess amount spent for the financial year [(ii)-(i)]	60,974
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil

(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	60,974

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.	Amount remaining to be spent in succeeding financial years. (in Rs.)
	Name of the Fund	Amount (in Rs).	Date of transfer.		
	NA				

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
	Not Applicable							

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year – Not Applicable

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). - Not Applicable

[610500] Notes - Events after reporting period

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	[pure] 0	[pure] 0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	[pure] 0	[pure] 0
Number of other equity instruments outstanding in share-based payment arrangement at end of period	[pure] 0	[pure] 0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	[pure] 0	[pure] 0

[613000] Notes - Earnings per share

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	2,998.4	1,487.36
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	2,998.4	1,487.36
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 2,00,00,000	[shares] 2,00,00,000
Adjusted weighted average shares	[shares] 2,00,00,000	[shares] 2,00,00,000

[610900] Notes - First time adoption**Disclosure of comprehensive income Ind AS adjustment [Table]**

..(1)

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

Ind AS adjustment for comprehensive income [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Ind AS Adjustment for comprehensive income	1,479.2	-31.24
Disclosure of comprehensive income Ind AS adjustment [Line items]		
Description of Ind AS adjustment	TRANSITION EFFECT	TRANSITION EFFECT
Ind AS Adjustment for comprehensive income	1,479.2	-31.24
Ind AS Adjustment for comprehensive income	1,479.2	-31.24

Disclosure of profit (loss) for the period Ind AS adjustment [Table]

..(1)

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

Ind AS adjustment for profit (loss) for the period [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Ind AS Adjustment for profit (loss) for the period	1,479.2	-23.8
Disclosure of profit (loss) for the period Ind AS adjustment [Line items]		
Description of Ind AS adjustment	TRANSITION EFFECT	TRANSITION EFFECT
Ind AS Adjustment for profit (loss) for the period	1,479.2	-23.8
Ind AS Adjustment for profit (loss) for the period	1,479.2	-23.8

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of first-time adoption [TextBlock]	Textual information (57) [See below]	
Whether company has adopted Ind AS first time	Yes	No
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	20	20
Equity as per Ind AS	20	20
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	1,518.6	1,518.6
Comprehensive income as per Ind AS	2,997.8	1,487.36
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	1,518.6	1,518.6
Profit (loss) for the period as per Ind AS	2,997.8	1,494.8

Textual information (57)

Disclosure of first-time adoption [Text Block]

These are the Company's first financial statements prepared in accordance with Ind AS. The Accounting policies set out in notes forming part of financial statements have been applied in preparing the financial statements for the year ended 31 March 2025, the comparative information presented in these financial statements for the year ended 31 March 2024 and in the preparation of an opening Ind AS Balance sheet at 01 April 2023. An explanation of how the transition from previous GAAP to Ind AS has affected the company's financial position, financial performance and cash flows is set out in the following tables and notes.

Set out below are the Ind AS 101 optional exemptions availed as applicable and mandatory exceptions applied in the transition from previous GAAP to Ind AS: -

(i) Classification and measurement of financial assets

The Company has classified the financial assets on the basis of the facts and circumstances that exist at the date of transition to Ind AS

(ii) Deemed cost of property, plant and equipment and intangible assets

The Company has elected to continue with the carrying value of PPE as per the books of the partnership firm as on the transition date and use the same as deemed cost under Ind AS.

(iii) Fair value measurement of financial assets and financial liabilities at initial recognition

The Company has applied the requirements in paragraph B5.1.2A (b) of Ind AS 109 prospectively to transactions entered into on or after the date of transition to Ind AS. This exemption has been availed by the Company.

(iv) Business Combinations

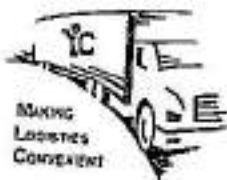
Ind AS 101 provides the option to apply Ind AS 103 prospectively from the transition date or from a specific date prior to the transition date. This provides relief from full retrospective application that would require restatement of all business combinations prior to the transition date. The Company elected to apply Ind AS 103 prospectively to business combinations occurring after its transition date. Business combinations occurring prior to the transition date have not been restated.

(v) Derecognition of financial assets and liabilities

The Company has not applied the derecognition requirements of Ind AS 109 retrospectively to financial assets and liabilities derecognized under Previous GAAP prior to the transition date.

(vi) Estimates

The Company estimates in accordance with Ind AS at the date of transition to Ind AS shall be consistent with the estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is an objective evidence that those estimates were in error. Ind AS estimates as at April 01, 2022, are consistent with the estimates as at the same date made in conformity with previous GAAP.



YATAYAT CORPORATION INDIA LIMITED

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CIN - U60231GJ2022PLC132829

BOARD OF DIRECTORS' REPORT

Dear Shareholders,

Your directors take pleasure in presenting Third (03rd) Annual Report together with the Audited Standalone and Consolidated Financial Statements for the financial year ended March 31, 2025.

1. FINANCIAL RESULTS:

The Company's financial performance for the financial year ended March 31, 2025, along with that of the previous financial year ended March 31, 2024 is summarized below:

Standalone Basis

Particulars	(Amount in INR Lakhs)	
	Current Financial Year (2024-25)	Previous Financial Year (2023-24)
Total Revenues from Operations	44795.26	34833.52
Profit/(Loss) for the year before providing for Depreciation and Finance Cost and exceptional items	4221.61	2123.32
Less: Finance Cost	191.88	68.00
Less: Depreciation	18.85	44.16
Profit/(Loss) before Exceptional / Extraordinary items	4010.88	2011.16
Add: Exceptional Income / Extraordinary items	0	0
Profit/(Loss) before Tax	4010.88	2011.16
Less: Tax Expenses	1013	516.37
Profit/(Loss) after tax	2998.40	1487.36

Consolidated Basis

Particulars	(Amount in INR Lakhs)	
	Current Financial Year (2024-25)	Previous Financial Year (2023-24)
Total Revenues from Operations	44813.27	34833.52
Profit/(Loss) for the year before providing for Depreciation and Finance Cost and exceptional items	4226.99	2123.32
Less: Finance Cost	191.88	68.00
Less: Depreciation	19.91	44.16
Profit/(Loss) before Exceptional / Extraordinary items	4015.21	2011.16
Add: Exceptional Income / Extraordinary items	0	0
Profit/(Loss) before Tax	4015.21	2011.16
Less: Tax Expenses	1014.09	516.37
Profit/(Loss) after tax	3001.12	1494.80

The above figures are extracted from the Audited Standalone and Consolidated Financial Statements prepared in accordance with accounting principles generally accepted in India as specified under Sections 129 and 133 of the Companies Act, 2013 ("the Act") read with the Companies (Accounts) Rules, 2014, as amended and other relevant provisions of the Act.





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2. STATE OF COMPANY'S AFFAIRS AND FINANCIAL PERFORMANCE:

Standalone Basis:

During the financial year 2024-25, the Company's operations resulted in total revenues of Rs. 44885.34 Lakhs comprises of Revenue from Operations and Other Operating Revenues as compared to Rs. 34902.59 Lakhs of the previous year comprises of Revenue from Operations and Other Operating Revenues. The Profit before Finance Cost and Depreciation amounted to Rs. 4221.61 Lakhs as compared to Profit of Rs. 2123.32 Lakhs in the previous year. The Net Profit for the year ended amounted to Rs. 2998.40 Lakhs as compared to net Profit of Rs. 1487.36 Lakhs in the previous year.

Consolidated Basis:

During the financial year 2024-25, the Company's operations resulted in total revenues of Rs. 44903.34 Lakhs comprises of Revenue from Operations and Other Operating Revenues as compared to Rs. 34902.59 Lakhs of the previous year comprises of Revenue from Operations and Other Operating Revenues. The Profit before Finance Cost and Depreciation amounted to Rs. 4226.99 Lakhs as compared to Profit of Rs. 2123.32 Lakhs in the previous year. The Net Profit for the year ended amounted to Rs. 3001.12 Lakhs as compared to net Profit of Rs. 1494.80 Lakhs in the previous year.

3. CHANGE IN NATURE OF BUSINESS, IF ANY:

During the financial year 2024-25, the Company has not changed its nature of business.

The Company is engaged in the business of Transportation and Logistics solutions.

4. DIVIDEND:

Notwithstanding the Company's profit for the financial year ended March 31, 2025, the Board of Directors, after careful consideration of the Company's overall financial position, cash flow needs, and strategic requirements, has not declared any Final Dividend for the year ended 31st March 2025.

No Interim Dividend was declared during the year under review.

Further, there is no amount outstanding for transfer to the Investor Education and Protection Fund (IEPF).

5. TRANSFER TO RESERVES:

The details of Transfer of any amount to Reserves form part of the Financial Statements for the Financial Year ended 31st March 2025.

6. SHARE CAPITAL:

As on March 31, 2025, the Share Capital structure of the Company stands as under:





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Particulars	No of Shares	Amount
Authorized Share Capital		
Equity Shares of Rs.10/- each	2,70,00,000	27,00,00,000
Total	2,70,00,000	27,00,00,000
Issued, Subscribed and Paid-up Share Capital		
Equity Shares of Rs.10/- each	2,00,00,000	20,00,00,000
Total	2,00,00,000	20,00,00,000

Changes in Authorized Share Capital:

The Board of Directors at their meeting held on 28th November 2024 and the Shareholders at their meeting held on 19th December 2024 have approved the Increase in Authorized Share Capital from existing Rs. 20,00,000/- (Rupees Twenty Lakhs Only) divided into 2,00,000 Equity Shares of Rs. 10/- each to Rs. 27,00,00,000 (Rupees Twenty-Seven Crore Only) divided into 2,70,00,000 Equity Shares of Rs. 10/- each by creation of additional 2,68,00,000 Equity Shares of Rs. 10/- each ranking pari-passu in all respect with the existing Equity Shares of the Company.

Changes In Paid Up Share Capital:

Issue of Bonus Equity Shares:

During the year under review, the Board of Directors of the Company, in order to strengthen the capital base and to reward the shareholders, recommended the issue of bonus shares in the ratio of 99 (ninety-nine) fully paid-up equity share(s) of ₹ 10 each for every 1 (one) existing fully paid-up equity share(s) held by the members as on the record date fixed for this purpose.

The said bonus issue has been made by capitalizing the free reserves/securities premium account of the Company, in accordance with the applicable provisions of the Companies Act, 2013, and rules made thereunder. Consequently, the paid-up share capital of the Company has increased from Rs. 2,00,000/- to Rs. 2,00,00,000/-.

Except above mentioned, the Company has not issued any Shares with or without differential rights or Debentures or any other securities by way of public offer, Private Placement, Preferential allotment, Rights issue, Bonus Issue, Sweat Equity Shares, and Employee Stock Option Scheme or in any such other manners.

7. SEGMENT WISE PERFORMANCE:

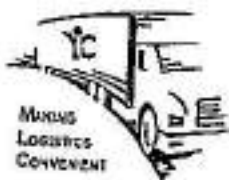
Segment reporting is not applicable to the Company in accordance with the Accounting Standard 17 issued by the Institute of Chartered Accountants of India.

8. SUBSIDIARIES, JOINT VENTURES & ASSOCIATES:

As on March 31, 2025, your Company has following Subsidiaries, the details of which are as follows:

Sr. No.	Name & Address of the Company	CIN/UIN	% of the Shares held	Applicable Section





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CIN - U60231GJ2022PLC132829

1	Transwave Logistics Private Limited 7/A, Bharat Society, Ved Mandir Road, Kankaria, Gita Mandir Road, Ahmedabad, Ahmadabad City, Gujarat, India, 380022	U49231GJ2025PTC159977	100.00	2(87)

During the year ended March 31, 2025, Transwave Logistics Private Limited became Wholly Owned Subsidiary of the Company. Your Company had subscribed 100% Equity Share Capital of Subsidiary Company by way of Subscription to the Memorandum and Articles of Association of Subsidiary Company.

Pursuant to the provisions of Section 129 (3) of the Companies Act, 2013, a statement containing the salient features of the Company's subsidiaries in Form AOC-1 is attached to the financial statement of the Company.

9. PUBLIC DEPOSITS:

The Company has not accepted any public deposits, nor any amount of principal or interest thereof was outstanding in terms of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014, for the financial year ended.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated January 22, 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

The Company has already been complied with this requirement within the prescribed timelines.

The details of Loans and Advances received from Directors, Relatives of Directors and Inter Company Loans, if any forms part of the Financial Statements for the Financial Year ended 31st March 2025.

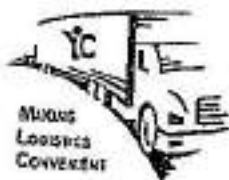
10. MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT:

In terms of Section 134(3) (f) of the Companies Act, 2013, except as disclosed elsewhere in this Report, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this Report.

11. INDUSTRIAL RELATIONS:

The relationship with employees at all levels remained cordial and harmonious during the year. We appreciate the committed contribution made by employees of the Company at all the levels to sustain during the challenging business scenario.





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12. POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT OF THE COMPANY:

During the financial year ended 31st March 2025, the Company was a Private Limited Company. Accordingly, the provisions of Section 178(1) of the Companies Act, 2013 relating to the constitution of the Nomination and Remuneration Committee were not applicable, and hence, details regarding policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management are not provided for the said period.

Further during the current Financial Year 2025-26, your Company has been converted into a Public Limited Company with effect from July 17th, 2025, and the applicable requirements under Section 178 of the Companies Act, 2013 will be complied with in due course.

13. PARTICULARS OF EMPLOYEES:

No employee of the Company was in receipt of remuneration more than the limits specified under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, during the financial year ended March 31, 2025.

14. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As on March 31, 2025, The Board of Directors of the Company comprises of following 3 (Three) Directors:

S. No	Name	DIN	Date of Appointment
1.	Shreyan Praveen Aggarwal	09636812	14/06/2022
2.	Meena Praveen Aggarwal	09636833	14/06/2022
3.	Sonakshi Aggarwal	10997403	12/03/2025

Appointments:

During the period under review, Mrs. Sonakshi Aggarwal (DIN - 10997403) has been appointed as an Additional Director (Promoter & Executive) of the Company with effect from March 12, 2025, and subsequently she has been regularly appointed as a Director (Promoter and Executive) at the Extra Ordinary Meeting held on 18th March 2025.

Re-appointments:

Pursuant to the provisions of Section 152 of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and the Articles of Association of your Company, Ms. Meena Aggarwal, Executive Director of the Company, is liable to retire by rotation at the ensuing AGM and being eligible offered herself for reappointment.

An appropriate resolution for her re-appointment is being placed for your approval at the ensuing AGM.





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Resignations/Retirements along with facts of resignation:

No Director has resigned from the office during the Financial Year ending 31st March 2025.

Key Managerial Personnel:

During the financial year ended 31st March 2025, the provisions relating to the appointment of a Whole-Time Company Secretary under Section 203 of the Companies Act 2013 read with Rule 8A of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 were applicable to the Company in view of its paid-up share capital of ₹20 crores. Further, during the Year, the Company was in the process of identifying suitable candidate for the said positions.

Further, during the current Financial Year, Mrs. Puja Nelli has been appointed as Whole-Time Company Secretary w.e.f 01st August 2025.

Further, the Board has appointed Mr. Rajesh Talreja as Chief Financial Officer (CFO) as per the requirements of the Section 203 of the Companies Act 2013 w.e.f 25th July 2025.

Declaration of Independence:

During the financial year ended 31st March 2025, the Company was a Private Limited Company and was therefore not required to appoint Independent Directors on its Board. Accordingly, the provisions relating to disclosure of statements by independent Directors under Section 149(6) of the Companies Act, 2013 were not applicable for the said period.

Subsequent to the year end, the Company has been converted into a Public Limited Company with effect from July 17, 2025, and the requirements relating to appointment of Independent Directors will be complied with in accordance with the provisions of the Companies Act, 2013.

Annual Evaluation of Board's Performance:

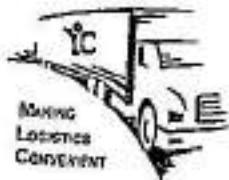
The evaluation of all the directors and the Board was conducted based on the criteria and framework adopted by the Board.

15. NUMBER OF MEETINGS OF BOARD OF DIRECTORS:

The Board of Directors of your Company met eight (08) times during the financial year 2024-25 and the details of which are as follows:

S. No	Date of Board Meeting	Attendance of Board of Directors		
		Shreyan Praveen Aggarwal	Meena Praveen Aggarwal	Sonakshi Aggarwal
1	29 th April 2024	✓	✓	NA
2	27 th July 2024	✓	✓	NA
3	4 th September 2024	✓	✓	NA
4	30 th September 2024		✓	NA





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5	28 th November 2024	V	V	NA
6	28 th January 2025	V	V	NA
7	17 th February 2025	V	V	NA
8	12 th March 2025	V	V	NA
Total Meetings Attended		8	8	-

The time gap between the two meetings was in accordance with the requirements. All the information required to be furnished to the Board was made available along with a detailed Agenda.

During the year under review, the Company has complied with the provisions of Secretarial Standard 1 (relating to Meetings of the Board of Directors) and Secretarial Standard 2 (relating to General Meetings) issued by the Institute of the Company Secretaries of India.

16. MEETINGS OF THE SHAREHOLDERS:

During the Financial Year ended 31st March 2025, the following Meetings of Shareholders were held:

- Annual General Meeting 2024 has been held on 30th September 2024.
- 01/2024-25 Extra Ordinary General Meeting held on 28th November 2024.
- 02/2024-25 Extra Ordinary General Meeting held on 19th December 2024.
- 03/2024-25 Extra Ordinary General Meeting held on 18th March 2025.

17. DIRECTORS' RESPONSIBILITY STATEMENT:

As required under Section 134(3) (c) of the Companies Act, 2013, the Directors hereby confirm that:

- in the preparation of the annual accounts for the financial year ended March 31, 2025, the applicable accounting standards, and Schedule III of the Companies Act, 2013, have been followed and there are no material departures from the same.
- the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of your Company as at March 31, 2025 and of the profit and loss of the Company for the financial year ended March 31, 2025;
- proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- the annual accounts have been prepared on a 'going concern' basis.
- The Company being unlisted, under sub-clause (e) of section 134(3) of the Companies Act, 2013 about laying down internal financial controls does not apply to the Company;
- proper systems to ensure compliance with the provisions of all applicable laws were in place and that such systems were adequate and operating effectively.

18. EXTRACT OF ANNUAL RETURN:

A copy of the Annual Return pursuant to the provisions of Section 92 read with Section 134 of the Companies Act, 2013 and rules made there under has been placed on the website of the Company.





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A copy of Annual Returns is also available at Registered Office of the Company for inspection of Members during business working hours (10:00 AM – 06:00 PM) of the Company.

19. RELATED PARTY TRANSACTIONS:

During the financial year 2024-25, all transactions entered with the Related Parties as defined under Section 2(76) of the Companies Act, 2013 read with Companies (Specification of Definitions Details) Rules, 2014 were in the ordinary course of business and on arm's length basis.

The Company has a process in place to periodically review and monitor Related Party Transactions. The Board of Directors has approved all related party transactions for FY 2024-25 and estimated transactions for FY 2025-26. There were no materially significant related party transactions that may conflict with the interest of the Company.

During the year, Pursuant to Section 134 (3) (h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014, the details of contracts/arrangements/transactions with related parties which could be considered material are given in "Annexure [A]" in the Form AOC-2.

20. LOANS AND INVESTMENTS:

Loans, guarantees/securities and investments, if any and covered under Section 186 of the Companies Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

21. RISK MANAGEMENT:

The Company has in place an appropriate risk management system in place for identification and assessment of risks, measures to mitigate them, and mechanisms for their proper and timely monitoring and reporting. During the financial year 2024-25, there were no major risks identified by the Company which may threaten the existence of the Company.

22. CORPORATE SOCIAL RESPONSIBILITY:

Your Company believes in supporting corporate social programs as a part of its Corporate Social Responsibility. As on 31st March 2024, the Net Profit of the Company was more than INR 5.00 Crores, the provision of Section 135 is applicable to the Company to spend the CSR expenditure during the Financial Year ended 31st March 2025. Below is the working for CSR Expenditure for the Financial Year ended 31st March 2025:

Net Profit calculated as per Section 198	Amount in INR
Net Profit for the FY 2021-22	NIL
Net Profit for the FY 2022-23	6,35,30,636
Net Profit for the FY 2023-24	20,33,71,966
Total	26,69,02,602
Average Net Profit	13,34,51,301
Amount of CSR Expenditure for FY 2024-25	26,69,026





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Since the obligation of CSR Expenditure of the Company for the Financial Year ended 31st March 2025 does not exceed INR 50.00 Lakhs, the Company is not required to constitute CSR Committee.

The Company gives preference to the local area for spending the amounts earmarked for CSR activities. During the year, the Company spent Rs. 27,30,000/- in the CSR Activities, the details of which are provided in the CSR Report.

The Annual Report on the CSR activities is at "Annexure [B]" to this Report.

23. VIGIL MECHANISM AND WHISTLE BLOWER POLICY:

During the financial year 2024-25, the Company was a Private Limited Company. Although the provisions of Section 177(9) of the Companies Act, 2013 regarding the establishment of a Vigil Mechanism / Whistle Blower Policy were not applicable.

The Formulation of Whistle Blower Policy is not applicable to the Company.

24. AUDITORS AND AUDITORS' REPORT:

Statutory Auditors:

Pursuant to the provisions of Section 139(8) of the Companies Act, 2013, on account of change in constitution of Chartered Accountant Firm of Statutory Auditors, M/s Yash Vimawala & Associates, Chartered Accountants (FRN: 135338W) were appointed in the casual vacancy of Statutory Auditors by the Board of Directors and the Shareholders of the Company to hold office until the conclusion of the forthcoming Third Annual General Meeting of the Company.

The Board of Directors, at their meeting held on 27th August 2025, has recommended the re-appointment of M/s Yash Vimawala & Associates, Chartered Accountants (FRN: 135338W) as Statutory Auditors of the Company for a term of five consecutive years from the conclusion of this Annual General Meeting until the conclusion of the Eight Annual General Meeting.

The Company has received their consent and a certificate confirming their eligibility for appointment in accordance with the provisions of the Companies Act 2013 and rules made thereunder.

Accordingly, the Board has placed the agenda for the re-appointment of M/s Yash Vimawala & Associates, Chartered Accountants (FRN: 135338W) as Statutory Auditors for approval by the shareholders at the ensuing Annual General Meeting.

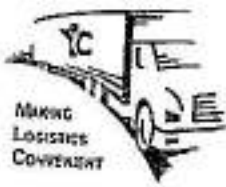
Cost Auditor:

The appointment of Cost Auditor for the Company is not applicable to the Company.

Internal Auditor:

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and the Companies (Accounts) Rules, 2014, the Board of Directors of the Company at their meeting held on 28th November 2024 has





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appointed M/s. Nirai Utsavi & Co., Chartered Accountants, as the Internal Auditor of the Company for the Financial Year 2024-25 to conduct the internal audit of the Company.

The Internal Auditor is responsible for evaluating the adequacy and effectiveness of internal controls, risk management systems, and governance processes of the Company. The Board and Audit Committee periodically review the internal audit reports and ensure that adequate corrective measures are taken wherever necessary.

Secretarial Audit:

The appointment of Secretarial Auditor for the Company is not applicable to the Company.

25. EXPLANATION ON AUDITORS REPORT:

The notes to the accounts referred to in the Auditors Report are self-explanatory and therefore do not call for any separate or further comments or explanations.

26. FRAUDS REPORTED BY AUDITORS:

No frauds are reported by Auditors which falls under the purview of sub section (12) of Section 143 other than those which are reported to Central Government during the year under review.

27. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 with respect to the information on conservation of energy, technology absorption is not applicable to the Company.

Foreign Exchange earnings – NIL

Foreign Exchange Outgo – NIL

Except for the above mentioned, the information required under Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable for the year ended March 31, 2025.

28. INTERNAL FINANCIAL CONTROLS:

The Company has in place adequate internal financial controls with reference to financial statements. The Board reviews the internal control system with the auditors.

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

The Company has adopted a policy for prevention of sexual harassment at the workplace, in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act").



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Your Company is committed to providing and promoting a safe, healthy and congenial atmosphere irrespective of gender, caste, creed or social class of the employees.

Particulars	No. of complaints
Complaints filed during the financial year	Nil
Complaints disposed of during the financial year	Nil
Complaints pending as on the end of the financial year	Nil

30. SIGNIFICANT/MATERIAL ORDERS PASSED BY THE REGULATORS:

There are no significant/ material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of your Company and its operations in future.

31. STATEMENT ON COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961:

Your Company is fully committed to complying with the Maternity Benefit Act, 1961. We recognize and uphold the rights of our women employees to maternity benefits as enshrined under the Act.

32. OTHER DISCLOSURES:

- During the financial year 2024-25, the Company does not have any scheme or provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.
- During the financial year 2024-25, no application was made, or any proceeding is pending under the Insolvency and Bankruptcy Code, 2016.
- During the financial year 2024-25, your Company has not entered into any One-Time Settlement with banks or financial institutions.
- The Company has not issued any debentures during the financial year 2024-25.

33. ACKNOWLEDGEMENT:

The Directors would like to place on record its gratitude for valuable guidance and support received from the Reserve Bank of India, Central & State Government departments/agencies, Bankers and wish to convey their appreciation to customers, dealers, vendors, and all other business associates for their continuing support during the year.

The Directors would also like to express their appreciation of the commitment and dedication of employees for their significant contribution during the year.

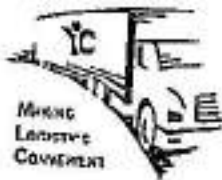


By Order of the Board of Directors
For Yatayat Corporation India Limited

Shreyan Aggarwal

Shreyan Praveen Aggarwal
Director
DIN - 09636812

Date: August 27th, 2025
Place: Ahmedabad



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"Annexure - [A]"

FORM AOC - 2

(Pursuant to Section 134(3) (h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in Section 188(1) of the Companies Act, 2013 including certain arms' length transactions under third proviso thereto

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

(a)	Name(s) of the related party and nature of relationship	N.A.
(b)	Nature of contracts/arrangements/transactions	
(c)	Duration of the contracts / arrangements/transactions	
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	
(e)	Justification for entering into such contracts or arrangements or transactions	
(f)	date(s) of approval by the Board	
(g)	Amount paid as advances, if any	
(h)	Date on which (a) the special resolution was passed in general meeting as required under first proviso to Section 188 of the Companies Act, 2013	

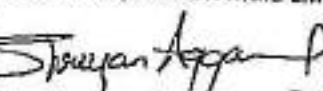
2. Details of material contracts or arrangement or transactions at arm's length basis:

Name(s) of the related party	Nature of relationship	Nature, Duration, Terms of contracts/arrangements / transactions	Amount (In INR Lacs)
Shreyan Praveen Aggarwal	Shareholder/ Director	Sale of Property, plant and Equipment	55.52
Meena Praveen Aggarwal	Shareholder/ Director	Sale of Property, plant and Equipment	9.97

Date: August 27th, 2025
Place: Ahmedabad



By Order of the Board of Directors
For Yatayat Corporation India Limited


Shreyan Praveen Aggarwal
Director
DIN - 09636812

[Annexure -II]

Format for the Annual Report on CSR Activities to be Included in the Board's Report for Financial Year Commencing on or After 1st Day of April, 2024

1. Brief outline on CSR Policy of the Company.

Yatayat corporation India Ltd. Focus areas for our CSR efforts include education, environment, skill development and preventive healthcare. This is in alignment with management's purpose of challenging conventional thinking and innovatively using all resources to drive positive changes in the life of our stakeholders and communities, thus, enabling them to rise, inclusive development at all our project locations ensures that we grow with the communities surrounding us, thereby enabling truly sustainable living.

2. Composition of CSR Committee:

Since the CSR expenditure of the company does not exceed Rs. 50.00 Lacs. The company has not constituted the Corporate Social Responsibility (CSR) Committee as per the exemption of the section 135(9) of the Companies (Amendment) Act 2020

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report). Not Applicable to company

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any Not Applicable

6. Average net profit of the company as per section 135(5). - 13,34,51,301

7. (a) Two percent of average net profit of the company as per section 135(5) - 26,69,026

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. – Rs. 60,974

(c) Amount required to be set off for the financial year, if any - Nil

(d) Total CSR obligation for the financial year (7a+7b-7c).

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
Rs. 27,30,000	Nil		Nil		

(b) Details of CSR amount spent against ongoing projects for the financial year: **Not Applicable**

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				State.	District.						Name	CSR Registration number.
Not Applicable												

(c) Details of CSR amount spent against **other than ongoing projects** for the financial year: N.A.

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State	District			Name.	CSR registration number.
1.	The Akshaya Patra Foundation	Development of Urban Area School And save Environment	Yes	Gandhinagar , Gujarat		1,38,000	No	The Akshaya Patra Foundation	CSR000 00286
2.	Hare krishna Movement Ahmedabad	For promoting cultural festival and tradition	Yes	Ahmedabad , Gujarat		51,000	No	Hare krishna Movement Ahmedabad	CSR000 02985
3.	Shree Shyam Akhand Jyot Seva samiti	For promoting cultural festival and tradition	Yes	Surat, Gujarat		25,41,000	No	Shree Shyam Akhand Jyot Seva samiti	CSR00014 065
	Total					27,30,000			

(d) Amount spent in Administrative Overheads - Nil

(e) Amount spent on Impact Assessment, if applicable - Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e)- 27,30,000

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	26,69,026
(ii)	Total amount spent for the Financial Year	27,30,000
(iii)	Excess amount spent for the financial year [(ii)-(i)]	60,974
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	60,974

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs.)	Date of transfer.	
NA							

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
Not Applicable								

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year – **Not Applicable**

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). - **Not Applicable**

Form No. CSR-2



Form language
☒ English ☐ Hindi

Reporting on Corporate Social Responsibility (CSR)
[Pursuant to sub-rule (1B) of Rule 12 of Companies
(Accounts) Rules, 2014]

Refer instruction kit for filing the form.

All fields marked in * are mandatory

Company Information

1 (a) *Corporate Identity Number (CIN)	U60231GJ2022PLC132829
(b) *Name of the Company	YATAYAT CORPORATION INDIA LIMITED
(c) *Registered office address	7/A, Bharat Society, Ved Mandir Road Kankaria, NA, Ahmedabad, Ahmedabad, Gujarat, India, 380022
(d) *email id of the company	*****anaggarwal@yatayatindia.com

CSR details

2 (a) *Financial Year to which the Corporate Social Responsibility details pertain:

From (DD/MM/YYYY)	01/04/2024
To (DD/MM/YYYY)	31/03/2025
(b) *SRN of form AOC-4/AOC-4 XBRL/AOC-4 NBFC filed by the company for its standalone financial statements	
3(i)* Net worth	201320653
(ii) *Turnover	3494436579
(iii) * Net Profit	203371966
(iv) Criteria that triggered CSR applicability	Net Profit

CSR Committee

4(a)(i) *Whether CSR Committee has been constituted	☐ Yes ☐ No ☒ Not applicable

(ii) Number of directors composing CSR Committee

(iii) Number of meetings of CSR Committee held during the year

S. No.	DIN	Name of Director	Category (Independent director/Woman director/Independent woman director/Other director)	No. of meetings of CSR Committee attended during the year

(b)(i) *Whether the company has a website

☒ Yes

☐ No

(ii) If yes, Provide web-link

<https://www.yatayatindia.com/>

(iii) Whether following has been disclosed on the website of the company in pursuance of Rule 9 of Companies (CSR Policy) Rules, 2014:

Composition of CSR committee

☐ Yes

☐ No

☒ Not applicable

CSR Policy

☒ Yes

☐ No

CSR projects approved by the board

☒ Yes

☐ No

Impact assessment/ amount available for set off

(c)(i) *Whether Impact assessment of CSR projects is carried out in pursuance of sub-rule (3) of Rule 8 of Companies (CSR Policy) Rules, 2014, if applicable

☐ Yes

☐ No

☒ Not applicable

(ii) If Yes, whether the same has been disclosed in the Board Report

☐ Yes

☐ No

(iii) Provide web-link if any

(d)(i) *Whether any amount is available for set off in pursuance of sub-rule (3) of Rule 7 of Companies (CSR Policy) Rules, 2014

☒ Yes

☐ No

(ii) If yes, provide details:

S. No.	Financial Year	Amount available for set-off (in INR)	Amount set-off in the financial year, if any (in INR)	Balance Amount (in INR)
1	FY-1 (31/03/2024)	387	387	0.00
2	FY-2 (31/03/2023)			
3	FY-3 (31/03/2022)			
	Total	387.00	387.00	0.00

Net profit details

5(a) Whether the company has completed the period of three financial years since its incorporation

☐ Yes☒ No

(b) If no, then provide the number of financial years completed since incorporation (2/1)

2

(c) Net Profit & other details for the preceding financial years:

S. No.	Particulars	Amount (in Rs)	Amount (in Rs)	Amount (in Rs)
		FY-1	FY-2	FY-3
1	Profit before tax	63530636	203371966	
2	Net Profit computed u/s 198	63530636	203371966	
3	Total amount adjusted as per rule 2(1)(h) of the CSR Policy Rules 2014	0	0	
4	Total Net Profit for section 135 (2-3)	63530636.00	203371966.00	

(d) Average net profit of the company as per section 135(5)

133451301.00

CSR Obligation

6(a) 2% of Average net profit of the company as per section 135(5)

2669026.02

(b) Surplus arising out of the CSR projects/ programs or activities of the previous financial year, if any

0

(c) Amount required to be set off for the financial year, if any

387.00

(d) Total CSR obligation for the financial year (6a+6b-6c)

2668639.02

CSR expenditure

7(a) Whether CSR amount for the financial year has been spent

☒ Yes☐ No

(b) If yes, CSR amount has been spent against:

☐ Ongoing projects

☒ Other than ongoing projects

☐ Both (Ongoing and other than ongoing projects)

(b)(i) Details of CSR amount spent against ongoing projects for the financial year:

Number of Ongoing Projects for the financial year

1	2	3	4	5	6	7	8	9	10
S. No.	Project ID	Item from the list of activities in schedule VII	Name of the Project	Local Area	Location of the project	Project duration (in months)	Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency
					State District				CSR Registration No Name
						Total			

(b)(ii) Details of CSR amount spent against other than ongoing projects for the financial year:

Number of other than Ongoing Projects for the financial year

1	2	3	4	5	6	7	8
S. No.	Item from the list of activities in schedule VII	Name of the Project	Local Area	Location of the project	Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency
				State District			CSR Registration No Name
1	Item no. v, Protection of art and culture	Shri Krishna Janmastami Cultural Festival	Y	Gujarat Ahmedabad City	51000	N	CSR00002985 HARE KRISHNA MOVEMENT AHMEDABAD
2	Item no. i, eradicating malnutrition	Midday meal	Y	Gujarat Ahmedabad	138000	N	CSR00000286 THE AKSHAYA PATRA FOUNDATION
3	Item no. v, Protection of art and culture	Shree Shyam Akhand Jyot Seva samiti	Y	Gujarat Surat	2541000	N	CSR00014065 SHREE SHYAM AKHAND JYOTI SEVA SAMITI
				Total	2730000		

(c) Amount spent in Administrative Overheads

(d) Amount spent on Impact Assessment, if applicable	0
(e) Total Amount Spent for the Financial Year	2730000.00
(f) Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)]	-61360.98
(g) Amount eligible for transfer to Unspent CSR Account for the Financial Year as per Section 135(6) (before adjustments)	
(h) Amount to be transferred to Fund specified in Schedule VII for the Financial Year (if total unspent for the Financial Year is greater than unspent for Ongoing projects) [Amount unspent - unspent for ongoing projects]	0.00

Unspent CSR amount

8 Details of transfer of Unspent CSR amount for the financial year:

(a) Transfer to Unspent CSR account as per Section 135(6)

Amount to be transferred to Unspent CSR account	Amount actually transferred to Unspent CSR account	Date of Transfer (DD/MM/YYYY)	Deficiency, if any
			0.00

(b) Transfer to Fund specified in Schedule VII as per second proviso to Section 135(5) for the Financial Year:

Amount to be transferred to Fund specified in Schedule VII	Amount actually transferred to Fund specified in Schedule VII	Date of Transfer (DD/MM/YYYY)	Deficiency, if any
0.00	0		0.00

Reason for failure

9 Specify the reason(s) if the company has failed to spend two per cent of the average net profit as per section 135(5):

Unspent CSR Amount of Preceding Three Financial Years

10 *Whether any unspent amount of preceding three financial years (financial year ending after 22nd January 2021) has been spent in the financial year ☐ Yes ☒ No

(a) Details of CSR amount spent in the financial year pertaining to three preceding financial year(s):

1	2	3	4	5	6	7	8
S. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under Section 135(6) (in INR)	Balance Amount in Unspent CSR Account under section 135 (6) (in INR)	Amount Spent in the Financial Year (in INR)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to Section 135(5), if any	Amount remaining to be spent in succeeding financial years (in INR)	Deficiency
					Amount	Date of Transfer	
1							
2							
3							

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

Number of Ongoing Projects for the financial year

1	2	3	4	5	6	7	8
S. No.	Project ID	Name of the Project	Financial Year in which the project was commenced	Amount spent for the project at the beginning of the Financial Year (in INR)	Amount Spent in the Financial Year (in INR)	Cumulative Amount Spent at the end of Financial Year (in INR)	Status of the project

(c)(i) Whether any new CSR project has been undertaken in the financial year from the Unspent amount pertaining to preceding three financial years: ☐ Yes ☐ No

(ii) If yes, nature of the new CSR Project(s) is/are:

- ☐ Ongoing projects
- ☐ Other than ongoing projects
- ☐ Both (Ongoing and other than ongoing projects)

(iii) Details of amount spent against new ongoing CSR project in the financial year:

Number of Ongoing Projects

1	2	3	4	5	6	7		8	9	10	11	
S. No.	Project ID	Financial year to which the new project pertains	Item from the list of activities in schedule VII	Name of the Project	Local Area	Location of the project		Project duration (in months)	Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
						State	District				CSR Registration No	Name
						Total						

(iv) Details of amount spent against new other than ongoing projects in the financial year:

Number of other than Ongoing Projects

1	2	3	4	5	6		7	8	9	
S. No.	Financial year to which the new project pertains	Item from the list of activities in schedule VII	Name of the Project	Local Area	Location of the project		Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
					State	District			CSR Registration No	Name
					Total					

Unspent Amount of FY 2014-15 to 2019-20

11 *Whether any unspent amount pertaining to FY 2014-15 to FY 2019-20 has been spent in the financial year

☐ Yes

☒ No

Details of amount spent against CSR projects in the financial year:

Number of CSR Projects

1	2	3	4	5	6		7	8	9	
S. No.	Financial year to which the new project pertains	Item from the list of activities in schedule VII	Name of the Project	Local Area	Location of the project		Amount spent in the Financial Year (in INR)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
					State	District			CSR Registration No	Name
					Total					

Capital assets acquired through CSR

12 Whether any capital assets have been created or acquired through CSR spent in the financial year ☐ Yes ☒ No

If yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through CSR spent in the financial year:

1	2	3	4	5	6		
S. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
			Total				

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

Attachments

Optional attachment(s) - if any

Declaration

I am authorized by the board of directors of the company vide resolution number * 6 dated 27/08/2025

to sign this form that all the requirements of Companies Act, 2013 and the rules

made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

- i. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.
- ii. All the required attachments have been completely and legibly attached to this form.

* To be digitally signed by:

*Designation
(Director/ Interim Resolution Professional (IRP)/ Liquidator/ Resolution Professional (RP) Director

*Director identification number of the director or PAN of the Interim Resolution Professional (IRP) or Resolution Professional (RP) or Liquidator 0*6*6*3*

Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

This eform has been taken on file maintained by the Registrar of Companies through electronic mode on the basis of statement of correctness given by the authorized person.

For office use only:

eForm Service request number (SRN) 1-24020773086

eForm filing date (DD/MM/YYYY) 23/01/2026