

FORM NO. AOC-4 XBRL

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



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

Language English Hindi

Refer the instruction kit for filing the form.

Note-

-All fields marked in * are to be mandatorily filled.

Authorised capital of the company as on the date of filing (in Rs.)

2000000.0

Number of members of the company as on the date of filing

1. (a) * Corporate identity number (CIN) of company

U60231GJ2022PTC132829

Pre-fill

(b) Global location number (GLN) of company

2. (a) Name of the company

YATAYAT CORPORATION INDIA PRIVATE LIMITED

(b) Address of registered office of the company

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

(c)* e-mail ID of the company

shreyanagarwal@yatayatindia.com

3.* Financial year to which financial statement relates

From (DD/MM/YYYY)

To (DD/MM/YYYY)

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

4.(b)(i)* Nature of financial statements

(iii). Whether provisional financial statements filed earlier Yes No Not applicable

(iv). Whether adopted in adjourned AGM Yes No Not applicable

5.(a) Whether Annual General Meeting (AGM) held Yes No Not applicable

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

(c). * Due date of AGM (DD/MM/YYYY)

(d). * Whether any extension for financial year or AGM granted Yes No

6.(a) * Whether Schedule III of the Companies Act, 2013 is applicable Yes No

6. (b) * Whether financial statements have been drawn on the basis of AS Taxonomy Ind-AS Taxonomy

7. * Type of Industry

Commercial & Industrial

8. * Whether consolidated Financial Statements are also being filed Yes No

9.(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

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

 Yes No* 10. Whether Secretarial Audit is applicable Yes No* 11. Whether detailed disclosure with respect to Director's report Sec 134(3) is attached Yes No**Attachment(s)**

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

List of Attachment(s)

(2) XBRL document in respect Consolidated financial statement

Yatayat 2024.xml
Yatayat 2024.pdf
Auditor Report 2024_1.pdf

(3) Statement of subsidiaries as per section 129-Form AOC-1 (To be attached in respect of Foreign subsidiaries)

(4) Statement of the fact and reasons for not adopting balance sheet in the annual general meeting (AGM)

(5) Statement of the fact and reasons for not holding the AGM

(6) Approval letter of extension of financial year or AGM

(7) Supplementary or test audit report under section 143

(8) Details of comments of CAG if India

(9) Optional attachment (s) - if any

DeclarationI am authorized by the Board of Directors of the Company vide * resolution number * dated

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 compiled with. I further declare that:

- 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.
- 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.
- All the required attachments have been completely and legibly attached to this form.

* To be digitally signed by

* Designation Director

* Director identification number of the director; or
PAN of the manager or CEO or CFO; or
Membership number of the secretary

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) or 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 which provide for punishment for false statement / certificate and punishment for false evidence respectively.

For office use only:

eForm Service request number (SRN)

eForm filing date

(DD/MM/YYYY)

This e-form is hereby registered

Digital signature of the authorizing officer

Confirm submission

Date of signing

(DD/MM/YYYY)

OR

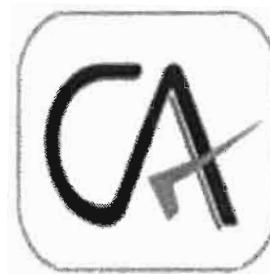
This eForm has been taken on file maintained by the Registrar of Companies through electronic mode and on the basis of statement of correctness given by the company

ANNUAL REPORT

YATAYAT CORPORATION INDIA PRIVATE LIMITED

CIN: U60231GJ2022PTC132829

FINANCIAL YEAR 2023-24



Auditors
YASH VIMAWALA & ASSOCIATES
Chartered Accountants

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

Yash Vimawala & Associates

Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To
The Members of
Yatayat Corporation India Private Limited

Report on the Financial Statements

Opinion

We have audited the Financial Statements of **Yatayat Corporation India Private Limited** ("the Company"), which comprises the Balance Sheet as at **31st March 2024**, and the Statement of Profit and Loss and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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.

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.



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Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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.



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- 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 public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of Sub-section (11) of Section 143 of the Companies Act, 2013 is not applicable to the Company in turn the same attached as **Annexure "A"** on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
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 purposes of our audit.



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- 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 and Statement of Profit & Loss dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- 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 material foreseeable losses on long-term contracts including derivative contracts.
 - iii. The Company is not required to transfer any amounts to the Investors Education and Protection Fund.
 - iv. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and



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(iii) Based on audit procedures which we 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 or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

vi. With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

vii. 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. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For, Yash Vimawala & Associates

Chartered Accountants

FRN NO: 135338W



Yash Ketan Vimawala

Proprietor

Membership No. 150029

Place: Ahmedabad

Date: 4th September 2024

UDIN: 24150029BKACPV3473

Annexure "A"

Independent Auditors' Report on the Financial Statements of

Yatayat Corporation India Private Limited

(Referred to in paragraph 1, under 'Report on Other Legal and Regulatory Requirements' section of our Report of even date)

Annexure to the Independent Auditors' Report of even date to the members of **Yatayat Corporation India Private Limited** on the financial statements for the year ended 31st March 2024.

(i) (a)

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment for key items;

(B) As represented by the Company, there are no intangible assets.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, The Company has carried out physical verification of its property, plant and equipment's by which all key property, plant and equipment are verified by the management during the year and as per the representation provided by the management No material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us, all the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.

(d) According to information and explanations given to us, the Company has not revalued its property, plant and equipment's (including Right of Use assets) or intangible assets or both during the year.

(e) According to information and explanations given to us, there are no proceedings initiated or pending against the company for holding any Benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) Company is into business of Providing Freight forwarding & allied Services and does not operate any trading or manufacturing segment, thus no inventory or stock in trade is held by the Company.



(iii) According to information and explanations given to us and on the basis of our examination of records of the company, During the year, the company has not made any investments in, provided any guarantee or security or granted loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, unless otherwise mentioned below in point (a) :

a) The Company has provided loans during the year and details of which are given below.

Particulars	Loans
A. Aggregate amount granted / provided during the year:	
Jupiter Laminators Private Limited	8,74,70,553/-
B. Balance outstanding as at balance sheet date in respect of above cases:	
Jupiter Laminators Private Limited	8,74,70,553/-

b) The investments made, guarantees provided and the terms and conditions of the grant of all the above-mentioned loans and guarantees provided during the year are, in our opinion, *prima facie*, not prejudicial to the Company's interest.

c) In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular.

d) According to information and explanations given to us and based on the audit procedures performed, in respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the Balance Sheet date.

e) No loans granted by the Company which had fallen due during the year, that have been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

f) According to information and explanations given to us and based on the audit procedures performed, the Company has not granted loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) of the Order is not applicable.

(iv) In our opinion and according to the information and explanations given to us, during the year the Company has not extended any loans or made investment or provided guarantees or securities for which compliance with the provisions of Sections 185 and 186 of the Companies Act, 2013 is required.

(v) According to the information and explanations given to us, the Company has not accepted any deposit from the public. Therefore, the provisions of Clause (v) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.



(vi) The Company is not required to maintain cost records prescribed by the Central Government under sub section (1) of section 148 of the Companies Act, 2013.

(vii) (a) According to the information and explanations given to us, the Company in general is regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, duty of Customs, Duty of Excise, Value Added Tax, Goods and Service Tax, Cess and other material statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at March 31, 2024 for a period of more than six months from the date of becoming payable.

(b) According to the information and explanations given to us there are no dues outstanding in respect of Income Tax, Sales Tax, Wealth Tax, Service Tax, duty of Customs, Duty of Excise, Value Added Tax and Cess, Goods and Service Tax, Cess and other material statutory dues which have not been deposited as on March 31, 2024 on account of disputes.

(viii) According to information and explanations given to us and on the basis of our examination of the records of the Company, the company has not surrendered or disclosed any transactions, previously unrecorded as income in books of account, in the assessment under the Income Tax Act, 1961 (43 of 1961) as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowing or in the payment of interest thereon to any lender during the year.

(b) According to information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared wilful defaulter by any bank or financial institution or government or government authority.

(c) According to information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion the term loans were applied for the purposes for which they were obtained.

(d) According to information and explanations given to us and on an overall examination of the Balance Sheet of the Company, we report that funds raised on short term basis have not been utilised for long term purposes.

(e) According to information and explanations given to us and on the basis of examination of the financial statements of the Company, we report that the company does not hold any



investment in any subsidiaries, associates or joint ventures (as defined in the Act) during the year ended on 31 March 2024. Accordingly, clause 3 (ix) (e) of the Order is not applicable to the Company.

(f) According to information and explanations given to us and on the basis of examination of the financial statements of the Company, we report that the company does not hold any investment in any subsidiaries, associates or joint ventures (as defined in the Act) during the year ended on 31 March 2024. Accordingly, clause 3 (ix) (f) of the Order is not applicable to the Company.

(x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause (x) (a) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company;

(b) The Company has not made any preference share allotment or private placement of shares or convertible debentures during the year. Accordingly, clause (x) (b) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company.

(xii) The Company is not a Nidhi Company. Accordingly, provisions of the Clause (xii) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.

(xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in Notes to the Financial Statements, as required by the Accounting Standards and the Companies Act, 2013.



(xiv) (a) The Company does not have an internal audit system.

(b) Since, there is no internal audit system the reports of the internal auditors were not available.

(xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause (xv) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable.

(xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of sub clause (a) to (d) of clause (xvi) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 are not applicable.

(xvii) The Company has not incurred cash losses for financial year ended 31st March, 2024 (preceding financial year Rs. NIL).

(xviii) There has been no resignation of the statutory auditors during the year. The previous auditors have continued to remain auditors for the year under audit and are eligible for reappointment.

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

(xx) The Company has fully spent the required amount towards Corporate Social responsibility (CSR) and there are no unspent CSR amounts for the year requiring a transfer to a fund specified in Schedule VII of the Act or special account in compliance with the provision of



sub-section (6) of Section 135 of the Act. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

(xxi) The consolidation of financial statement is not applicable for the Company hence clause (xxi) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable.

For, Yash Vimawala & Associates
Chartered Accountants
FRN NO: 135338W



Yash Ketan Vimawala
Proprietor
Membership No. 150029
Place: Ahmedabad
Date: 4th September 2024
UDIN: 24150029BKACPV3473

Annexure - B to the Auditors' Report

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

We have audited the internal financial controls over financial reporting of Yatayat Corporation India Private Limited ("the Company") as of 31 March 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

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



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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For, Yash Vimawala & Associates
Chartered Accountants
FRN NO: 1353338W



Yash Kevan Vimawala
Proprietor
Membership No. 150023
Place: Ahmedabad
Date: 4th September 2024
UDIN: 24150029BKACPV3473

YATAYAT CORPORATION INDIA PRIVATE LIMITED

7/A, BHARAT SOCIETY, VED MANDIR ROAD, AHMEDABAD, GUJARAT-380022

CIN :-U60231GJ2022PTC132829

BALANCE SHEET AS AT 31st MARCH 2024

Particulars	Note No	As at	As at
		31 st March 2024 Rs. in Thousands	31 st March 2023 Rs. in Thousands
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	1	2000.00	2000.00
(b) Reserves and Surplus	2	199320.65	47460.67
(c) Money received against share warrants			
(2) Share Application Money Pending Allotment		0.00	0.00
(3) Non-Current Liabilities			
(a) Long-term Borrowings	3	151880.77	120498.94
(b) Deferred Tax Liabilities (Net)		0.00	0.00
(c) Other Long Term Liabilities		0.00	0.00
(d) Long Term Provisions		0.00	0.00
(4) Current Liabilities			
(a) Short Term Borrowings	4	117317.54	31933.00
(b) Trade Payables	5	289447.46	367523.19
(c) Other Current Liabilities	6	15242.13	5818.30
(d) Short-term Provisions	7	33163.80	27041.87
Total		808372.36	602275.97
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment & Intangible assets			
(i) Property, Plant & Equipments	8	16725.39	20414.43
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(iv) Intangible assets under development		0.00	0.00
(b) Non-Current Investments		0.00	0.00
(c) Deferred Tax Assets (Net)		706.23	131.42
(d) Long Term Loans and Advances		0.00	0.00
(e) Other Non Current Assets		0.00	0.00
(2) Current Assets			
(a) Current Investments		0.00	104815.88
(b) Inventories		0.00	0.00
(c) Trade Receivables	9	673958.36	458087.00
(d) Cash and Cash Equivalents	10	6618.49	3400.62
(e) Short-term Loans and Advances	11	102559.65	9247.07
(f) Other Current Assets	12	7804.24	6179.52
SIGNIFICANT ACCOUNTING POLICIES AND NOTES			
FORMING PARTS OF ACCOUNTS	19		
Total		808372.36	602275.97

Notes forming part of accounts

As per our report of even date

For YASH VIMAWALA AND ASSOCIATES

Chartered Accountants

FRN:135338W



Yash Vimalwala

Proprietor

Membership No. 150029

Place : Ahmedabad

Date : 04th September, 2024

UDIN:24150029BKACPV3473

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

Date - 04/09/2024

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

Shreyan Aggarwal

DIRECTOR

SHREYAN AGGARWAL

Director

DIN: 09636812

MEENA AGGARWAL

Director

DIN: 09636833

Meena Aggarwal

DIRECTOR

YATAYAT CORPORATION INDIA PRIVATE LIMITED
7/A, BHARAT SOCIETY, VED MANDIR ROAD, AHMEDABAD, GUJARAT-380022
CIN :-U60231GJ2022PTC132829

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2024

	Particulars	Note No	For the Year Ended	For the Year Ended
			31 st March 2024	31 st March 2023
			Rs. in Thousands	Rs. in Thousands
Income:				
I Revenue from Operations	13	3494436.58	1596468.18	
II Other Income	14	8150.60	4350.60	
		Total Income (I+II)	3502587.18	1600818.78
Expenses:				
Changes in Inventories of Finished Goods, Work in Progress & Stock in Trade			0.00	0.00
Employee Benefit Expense	15	53833.01	33649.29	
Finance Cost	16	6760.99	1565.16	
Depreciation and Amortization Expenses	8	6075.63	4877.97	
Other Expenses	17	3232295.72	1497195.73	
		Total Expenses	3298965.35	1537288.15
V Profit Before Exceptional and Extraordinary Items & Tax (III-IV)			203621.83	63530.63
VI Exceptional Items			0.00	0.00
VII Profit / (Loss) before Extraordinary Items and Tax (V-VI)			203621.83	63530.63
VIII Extraordinary Items			0.00	0.00
IX Profit Before Tax (VII - VIII)			203621.83	63530.63
X Tax Expense:				
(1) Current tax			52336.63	16201.41
(2) Deferred tax			-574.79	-131.45
XI Profit / (Loss) from the period from Continuing Operations (IX-X)			151859.99	47460.67
XIV Earnings per Equity Share:				
Basic & Diluted	18	759.30		237.30
SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PARTS OF ACCOUNTS	19			

Notes forming part of accounts

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

As per our report of even date

Date - 04/09/2024

For YASH VINAWALA AND ASSOCIATES

Chartered Accountants

FRN:115338W



Yash Ketan Vinawala

Proprietor

Membership No. 150029

Place : Ahmedabad

Date : 04th September, 2024

UDIN:24150029BKACPV3473

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

DIRECTOR

SHREYAN AGGARWAL

Director

DIN: 09636812

DIRECTOR

MEENA AGGARWAL

Director

DIN: 09636833

YATAYAT CORPORATION INDIA PRIVATE LIMITED

7/A, BHARAT SOCIETY, VED MANDIR ROAD, AHMEDABAD, GUJARAT-380022

CIN :-U60231GJ2022PTC132829

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

Particulars	For the Year Ended 31 st March 2024	For the Year Ended 31 st March 2023
	Rs. in Thousands	Rs. in Thousands
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit After Taxes & Extraordinary Items	151859.99	47460.67
Adjustments for :		
Provision For Tax	51761.84	16069.97
Depreciation	6075.63	4877.97
Interest & Financial Charges Paid	6760.99	1565.16
	216458.45	69973.77
Less : Non Operating Incomes	0.00	0.00
Operating Profit Before Working Capital Changes	216458.45	69973.77
Adjustments for :		
Increase/Decrease In Inventories	0.00	0.00
Increase/Decrease In Trade Receivables	-215871.36	-458087.00
Increase/Decrease In Non Current Asset	-574.81	-131.45
Increase/Decrease In Short Term Loans & Advances	-93312.58	-9247.07
Increase/Decrease In Other Current Assets	-1624.72	-6179.52
Increase/Decrease In Long Term Provisions	0.00	0.00
Increase/Decrease In Deferred Tax Liability	0.00	0.00
Increase/Decrease In Trade Payables	-78075.73	367523.19
Increase/Decrease In Other Current Liabilities & Provisions	15545.76	32860.17
Cash Generated From Operations	-157454.99	-3287.91
Net Income Tax Paid / (Net of Refunds)	51761.84	16069.97
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	-209216.83	-19357.88
B. CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets Purchased / Transferred / WIP	-2386.56	-25292.40
Increase in Investments	0.00	-104815.88
Sale Proceeds From Sale of Investments/fixed assets	104815.88	0.00
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	102429.32	-130108.28
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds From Share Capital	0.00	2000.00
Proceeds From Security Premium	0.00	0.00
Proceeds From Long Term Borrowings	31381.83	120498.94
Proceeds From Working Capital Loans	85384.54	31933.00
Outflow of Dividend	0.00	0.00
Interest & Financial Charges	-6760.99	-1565.16
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	110005.38	152866.78
Net Increase / Decrease in Cash & Cash Equivalents (A+B+C)	3217.87	3400.62
Cash & Cash Equivalents at the beginning of the year	3400.62	0.00
Cash & Cash Equivalents at the end of the year	6618.49	3400.62

Notes forming part of accounts

As per our report of even date

For YASH VIMAWALA AND ASSOCIATES

Chartered Accountants

FRN:166338W

Yash Vimal Vimalwala
Proprietor
Membership No. 150029

Place : Ahmedabad
Date : 04th September, 2024
UDIN:24150029BKACPV3473

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

Date - 04/09/2024

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

FOR, YATAYAT CORPORATION INDIA PRIVATE LIMITED

DIRECTOR

SHREYAN AGGARWAL
Director
DIN: 09636812

MEENA AGGARWAL
Director
DIN: 09636833

Shreyan Aggarwal

Meena Aggarwal

DIRECTOR

NOTES FORMING PARTS OF THE FINANCIAL STATEMENT AS AT 31ST MARCH 2024

Note No	Particulars	As at	As at
		31 st March 2024	31 st March 2023
		Rs. in Thousands	Rs. in Thousands
1	Share Capital Authorised Share Capital : Equity Share Capital 2,00,000 Equity Shares of Rs 10/- each (Last year : 2,00,000 Equity Shares of Rs 10/- each)	2000.00	2000.00
		2000.00	2000.00
	Issued, Subscribed & Fully Paid Share Capital 2,00,000 Equity Shares of Rs 10/- each (Last year : 2,00,000 Equity Shares of Rs 10/- each)	2000.00	2000.00
	Total	2000.00	2000.00

Note No	Particulars	As at	As at
		31st March 2024	31st March 2023
		No. Of Shares	No. Of Shares
1(A)	Reconciliation of the number of Equity Shares Outstanding at the beginning & at the end of year.		
	Shares outstanding at the beginning of the year	200000	0
	Add : Shares issued during the year	0	200000
	Shares outstanding at the end of the year	200000	200000

Note No	Particulars	As at	As at
		31st March 2024	31st March 2023
		% of Shares	% of Shares
1(B)	Details of Shareholders Holding more than 5% of Shares		
1	Meena Aggarwal	70%	70%
2	Shreyan Aggarwal	30%	30%
	Number of Shares	100.00%	100.00%

Shareholding of Promoters

Note No	Particulars	No of Shares	% of total Shares	As at
				31 st March 2024
				% Change during the year
1(C) i	Share held by the Promoter at the end of the year			
	Name of Promoters			
	Meena Aggarwal	140,000.00	70.00%	0.00%
	Shreyan Aggarwal	60,000.00	30.00%	0.00%
	Number of Shares	200,000.00	100.00%	0.00%

Note No	Particulars	No of Shares	% of total Shares	As at
				31 st March 2023
				% Change during the year
1(C) i	Share held by the Promoter at the end of the year			
	Name of Promoters			
	Meena Aggarwal	140,000.00	70.00%	0.00%
	Shreyan Aggarwal	60,000.00	30.00%	0.00%
	Number of Shares	200,000.00	100.00%	0.00%



NOTES FORMING PARTS OF THE FINANCIAL STATEMENT AS AT 31ST MARCH 2024

Note No	Particulars	As at	As at
		31 st March 2024	31 st March 2023
		Rs. in Thousands	Rs. in Thousands
2	Reserves and Surplus Surplus from profit and loss account		
i	Opening Balance	47460.67	0.00
ii	Add :-Profit/loss during the year	151859.99	47460.67
iii	Less :- Excess/Short provision of previous year		
		199320.65	47460.67
	Total	199320.65	47460.67

Note No	Particulars	As at	As at
		31st March 2024	31st March 2023
		Rs. in Thousands	Rs. in Thousands
3	Long-Term Borrowings		
a	Secured Loans - From Banks		
i	HDFC Merecedes Car Loan	552.43	2670.81
b	Unsecured Loan		
i	From Directors	113798.95	110062.52
ii	From Others	37529.40	7765.61
	Total	151880.77	120498.94

Note No	Particulars	As at	As at
		31st March 2024	31st March 2023
		Rs. in Thousands	Rs. in Thousands
4	Short Term Borrowings		
a	Loan Repayable on demand		
i	Current Maturity for Long term borrowings	2118.38	1979.49
ii	Bank OD - HDFC	34689.64	19842.07
iii	Bank OD - Kotak	80509.52	10111.44
	Total	117317.54	31933.00



NOTES FORMING PARTS OF THE FINANCIAL STATEMENT AS AT 31ST MARCH 2024

No	Particulars	As at 31 st March 2024				
		Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands
		Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
5	Trade Payables					
i	Due to Micro, Small & Medium Enterprise					
	MSME -Trade Payables for Expenses	0.00	0.00	0.00	0.00	0.00
	Disputed Dues MSME- Trade Payable for Exps	0.00	0.00	0.00	0.00	0.00
	MSME Trade Payables for Goods	0.00	0.00	0.00	0.00	0.00
	Disputed Dues MSME- Trade Payable for Goods	0.00	0.00	0.00	0.00	0.00
ii	Due to Creditor other than Micro ,Small & Medium Enterprise					
	Trade Payables for Expenses	0.00	0.00	0.00	0.00	0.00
	Disputed Dues - Trade Payable for Exps	0.00	0.00	0.00	0.00	0.00
	Trade Payables for Services	289447.46	0.00	0.00	0.00	289447.46
	Disputed Dues - Trade Payable for Services	0.00	0.00	0.00	0.00	0.00
	Total	289447.46	0.00	0.00	0.00	289447.46

No	Particulars	As at 31 st March 2023				
		Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands
		Less than 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	Total
5	Trade Payables					
i	Due to Micro, Small & Medium Enterprise					
	MSME -Trade Payables for Expenses	0.00	0.00	0.00	0.00	0.00
	MSME Disputed Dues - Trade Payable for Exps	0.00	0.00	0.00	0.00	0.00
	MSME Trade Payables for Goods	0.00	0.00	0.00	0.00	0.00
	MSME Disputed Dues - Trade Payable for Goods	0.00	0.00	0.00	0.00	0.00
ii	Due to Creditor other than Micro ,Small & Medium Enterprise					
	Trade Payables for Expenses	0.00	0.00	0.00	0.00	0.00
	Disputed Dues - Trade Payable for Exps	0.00	0.00	0.00	0.00	0.00
	Trade Payables for Services	367523.19	0.00	0.00	0.00	367523.19
	Disputed Dues - Trade Payable for Services	0.00	0.00	0.00	0.00	0.00
	Total	367523.19	0.00	0.00	0.00	367523.19



Note No	Particulars	As at	
		31 st March 2024	31 st March 2023
		Rs. in Thousands	Rs. in Thousands
6 i	Other Current Liabilities Other Statutory Liabilities (TDS/GST/PF/ESI)	15242.13	5818.30
	Total	15242.13	5818.30

Note No	Particulars	As at	
		31st March 2024	31st March 2023
		Rs. in Thousands	Rs. in Thousands
7	Short-Term Provisions Salary Payable Unpaid Expenses	4175.91 28987.89	1368.00 25673.87
	Total	33163.80	27041.87



Note 8: Property , Plant & Equipment & Intangible assets

TYPE OF ASSETS	DATE OF PURCHASE/ BROUGHT DOWN	YEAR ENDED	NO.OF DAYS	AS ON 01.04.23 AT COST OR AT BOOK VALUE	ADDITIONS MADE DURING THE YEAR	SALES/ ADJUT. DURING YR.	AS ON 31-03-24	UPTO 31-03-24	DEDN. ON A/C OF SALES/ ADJUT.	FOR 23-24	UPTO 31-03-24	AS ON 31-03-24	AS ON 31-03-23
1. COMPUTER													
01-04-23	31-03-24	366	536492	0	536492	0	0	0	0	338848	197644	536492	
19-07-23	31-03-24	257	0	36250	0	36250	0	0	0	16077	20173	0	
07-08-23	31-03-24	238	0	34000	0	34000	0	0	0	13964	20036	0	
08-08-23	31-03-24	237	0	34750	0	34750	0	0	0	14212	20538	0	
16-08-23	31-03-24	229	0	20400	0	20400	0	0	0	8062	12338	0	
23-08-23	31-03-24	222	0	59200	0	59200	0	0	0	22680	36520	0	
29-09-23	31-03-24	185	0	36700	0	36700	0	0	0	11717	24983	0	
25-10-23	31-03-24	159	0	48640	0	48640	0	0	0	13346	35294	0	
25-10-23	31-03-24	159	0	16800	0	16800	0	0	0	4610	12190	0	
27-11-23	31-03-24	126	0	16754	0	16754	0	0	0	3643	13111	0	
12-12-23	31-03-24	111	0	16990	0	16990	0	0	0	3254	13736	0	
03-02-24	31-03-24	58	0	39990	0	39990	0	0	0	4003	35987	0	
08-02-24	31-03-24	53	0	33500	0	33500	0	0	0	3064	30436	0	
20-03-24	31-03-24	12	0	31270	0	31270	0	0	0	648	30622	0	
20-03-24	31-03-24	12	0	35750	0	35750	0	0	0	740	35010	0	
29-03-24	31-03-24	3	0	47500	0	47500	0	0	0	246	47254	0	
				536492	0	508494	0	0	0	459113	585873	536492	
2 OFFICE EQUIPMENT													
Television	31-03-24	366	3196	0	0	3196	0	0	0	827	2369	3196	
Furniture	31-03-24	366	661239	0	0	661239	0	0	0	171195	490044	661239	
13-02-24	31-03-24	48	0	13000	0	13000	0	0	0	441	12559	0	
MOBILE & TELEPHONE INSTRUMENT													
01-04-23	31-03-24	366	253756	0	0	253756	0	0	0	65697	188059	253756	
23-09-23	31-03-24	191	45000	0	45000	0	0	0	6080	6080	38920	0	
16-11-23	31-03-24	137	39999	0	39999	0	0	0	3876	3876	36123	0	
30-11-23	31-03-24	123	18598	0	18598	0	0	0	1618	1618	16980	0	
08-01-24	31-03-24	84	28000	0	28000	0	0	0	1664	1664	26336	0	
19-02-24	31-03-24	42	10548	0	10548	0	0	0	313	313	10235	0	
AIR CONDITION	31-03-24	366	149596	0	0	149596	0	0	0	38730	38730	149596	
Air Cooler	31-03-24	366	7137	0	0	7137	0	0	0	1848	1848	7137	
OFFICE EQUIPMENTS	31-03-24	366	14297	0	0	14297	0	0	0	3702	10596	14297	
13-02-24	31-03-24	0	0	0	0	0	0	0	0	0	0	0	
13-02-24	31-03-24	0	0	0	0	0	0	0	0	254569	728703	983272	
01-04-23	31-03-24	366	983272	0	0	983272	0	0	0	50144	165317	0	
08-05-23	31-03-24	329	215461	0	215461	0	0	0	100000	18109	81891	0	
20-07-23	31-03-24	256	100000	0	100000	0	0	0	51152	51152	42613	0	
09-08-23	31-03-24	236	0	0	0	0	0	0	8539	8539	0	0	



CCTV & CAMERA	01-04-23	31-03-24	366	50707	0	0	50707	0	0	13128	37579	50707
				2123200	521758	0	2644958	0	0	640481	2004477	2123200
3 Trucks	01-04-23	31-03-24	366	3736820	0	150138	3586682	0	0	1409566	2177116	3736820
				3736820	0	150138	3586682	0	0	1409566	2177116	3736820
4 MOTOR CAR	01-04-23	31-03-24	366	10387713	0	0	10387713	0	0	3244083	7143630	10387713
				31-03-24	72	0	1506471	0	0	92552	1413919	0
				10387713	1506471	0	11894184	0	0	3336634	8557549	10387713
5 BUILDING												
Building Aslali	01-04-23	31-03-24	366	639707	0	0	639707	0	0	60772	60772	639707
Building (Harmi Godown Construction)	01-04-23	31-03-24	366	720557	0	0	720557	0	0	68453	68453	720557
New Building (Ank)	01-04-23	31-03-24	366	1059020	0	0	1059020	0	0	100607	100607	1059020
				2419285	0	0	2419285	0	0	229832	229832	2419285
6.Land												
Aslali 12-13	01-04-23	31-03-24	366	602100	0	0	602100	0	0	0	0	602100
Aslali 11-12	01-04-23	31-03-24	366	608820	0	0	608820	0	0	0	0	608820
				1210920	0	0	1210920	0	0	0	0	1210920
				19203510	2536723	150138	21590095	0	0	6075627	6075627	16725388
TOTAL												



NOTES FORMING PARTS OF THE FINANCIAL STATEMENT AS AT 31ST MARCH 2024

No	Particulars	As at					
		31 st March 2024					
		Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands
9	Trade Receivables	Less than 6 months	6 months - 1 years	1 - 2 years	2 - 3 years	More than 3 years	Total
	Undisputed Trade Receivables- Considered Goods	673958.36	0.00	0.00	0.00	0.00	673958.36
	Undisputed Trade Receivables- Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Disputed Trade Receivables- Considered Goods	0.00	0.00	0.00	0.00	0.00	0.00
	Disputed Trade Receivables- Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Total	673958.36	0.00	0.00	0.00	0.00	673958.36

No	Particulars	As at					
		31 st March 2023					
		Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands	Rs. in Thousands
9	Trade Receivables	Less than 6 months	6 months - 1 years	1 - 2 years	2 - 3 years	More than 3 years	Total
	Undisputed Trade Receivables- Considered Goods	458087.00	0.00	0.00	0.00	0.00	458087.00
	Undisputed Trade Receivables- Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Disputed Trade Receivables- Considered Goods	0.00	0.00	0.00	0.00	0.00	0.00
	Disputed Trade Receivables- Considered Doubtful	0.00	0.00	0.00	0.00	0.00	0.00
	Total	458087.00	0.00	0.00	0.00	0.00	458087.00

	As at	As at
	31 st March 2024	31 st March 2023
	Rs. in Thousands	Rs. in Thousands
UNSECURED		
Considered Good	673958.36	458087.00
Considered Doubtful	0.00	0.00
Less: Provision for Doubtful Trade Receivables	0.00	0.00
Others (Considered Good)		0.00
TOTAL UNSECURED (A)	673958.36	458087.00
SECURED		
Considered Good	0.00	0.00
Considered Doubtful	0.00	0.00
Less: Provision for Doubtful Trade Receivables	0.00	0.00
Others (Considered Good)	0.00	0.00
TOTAL SECURED (B)	0.00	0.00
TOTAL TRADE RECEIVABLES (A + B)	673958.36	458087.00



NOTES FORMING PARTS OF THE FINANCIAL STATEMENT AS AT 31st MARCH 2024

Note No	Particulars	As at 31 st March 2024	As at 31 st March 2023
		Rs. in Thousands	Rs. in Thousands
10	Cash and Cash Equivalents		
i	Cash on hand	673.41	1170.71
ii	Cash in Bank	5945.08	2229.91
	Total	6618.49	3400.62

Note No	Particulars	As at 31 st March 2024	As at 31 st March 2023
		Rs. in Thousands	Rs. in Thousands
11	Short Term Loan and Advance		
i	Other Loan Advances	97601.74	5887.87
ii	Staff Loan and Advances	4957.91	3359.20
	Total	102559.65	9247.07

Note No	Particulars	As at 31 st March 2024	As at 31 st March 2023
		Rs. in Thousands	Rs. in Thousands
12	Other Current Assets		
i	Deposits	7804.24	5863.49
ii	TDS/TCS Receivable	0.00	316.03
	Total	7804.24	6179.52

Note No	Particulars	As at 31 st March 2024	As at 31 st March 2023
		Rs. in Thousands	Rs. in Thousands
13	Revenue from Operations (for Companies other than a finance company)		
	Sales of Services	3494436.58	1596468.18
	Total	3494436.58	1596468.18

Note No	Particulars	As at 31 st March 2024	As at 31 st March 2023
		Rs. in Thousands	Rs. in Thousands
14	Other Income		
	Cash Back On Petro Card	1701.58	1396.60
	Profit on Sale of Liquid Fund	2401.98	2836.69
	Interest on Bank FD's	251.95	88.89
	MSME Interest From Various Customers	230.53	28.42
	Interest Income	3300.62	0.00
	Cashback on fastag card	14.09	0.00
	Profit on sale of Asset	249.86	0.00
	Total	8150.60	4350.60

Note No	Particulars	As at 31 st March 2024	As at 31 st March 2023
		Rs. in Thousands	Rs. in Thousands
15	Employee Benefit Expenses		
	Bonus Exps	3074.73	2606.74
	Leave Encashment Exps	2080.09	1845.87
	Salary Expenses	45932.88	28281.01
	Staff Welfare Exps	2745.31	915.67
	Total	53833.01	33649.29



Note No	Particulars	As at	As at
		31st March 2024 Rs. in Thousands	31st March 2023 Rs. in Thousands
16	Financial Cost		
	Bank Charges	1167.47	338.71
	Interest Exps	5593.52	1226.45
	Total	6760.99	1565.16

Note No	Particulars	As at	As at
		31st March 2024 Rs. in Thousands	31st March 2023 Rs. in Thousands
17	Other Expenses		
	Advertisement Exps	480.00	304.00
	Bad Debt	39.50	144.59
	Business Promotion & Marketing Exps	0.00	945.45
	Commission Exps	33793.29	35230.85
	Conveyance Exps	4658.51	3029.16
	Donation Exps	1492.00	320.20
	Electricity Exps	1429.82	706.49
	E S I Exps	304.38	276.56
	Freight Charges & other allied Expenses	3130033.42	1434092.28
	General Exps	2196.96	2046.15
	Insurance Exps	900.33	406.48
	Legal Exps	0.00	35.73
	Legal Fee	0.00	28.50
	Membership Subscription Exps	34.83	166.60
	Municipal Tax Exps	199.37	100.63
	News Paper Exps	5.45	2.74
	Office Exps	6538.16	2139.85
	PF Account	4331.69	2706.48
	Postage & Courier Exps	822.44	511.45
	Professional Fee Exps	7987.05	3679.79
	Professional Tax Exps	70.23	82.40
	Rents Exps	4584.63	3010.95
	Repairs and Maintanance Exps	6673.00	1101.80
	Software Exps	0.00	18.29
	Stationery & Printing Exps	1022.29	695.08
	Telephone Exps	1071.53	695.23
	Travelling Exps	7896.85	4688.00
	Auditors Remuneration	30.00	30.00
	Directors Remuneration	15700.00	0.00
	Total	3232295.72	1497195.73

Note No	Particulars	As at	As at
		31st March 2024 Rs	31st March 2023 Rs
18	Earning Per Share		
	Basic & Diluted		
	Profit After Tax available for Equity Share Holders	151859.99	47460.67
	Weighted Average No. of Equity Shares	200.00	200.00
	Earning Per Share- Basic	759.30	237.30
	Earning Per Share- Diluted	759.30	237.30



NOTE: 19 NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

1. Notes "1" to "19" forms the integral part of Balance Sheet as at 31st March 2024 and Statement of Profit & Loss Account for the period ended on the date.

COMPANY OVERVIEW

YATAYAT CORPORATION INDIA PRIVATE LIMITED referred to as "The Company" is incorporated on 14th June, 2022 under Companies Act, 2013.

(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. REVENUErecognition:

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.

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:

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. Borrowing 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:-

(a) 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.

(b) 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.



12. 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.

13. 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.

(B) Notes to Financial Statement

1. Earnings per Share

Particulars	As at 31st March, 2024	As at 31st March, 2023
Net profit attributable to the equity shareholders (as per the statement of profit and loss)	151859986.80	47460668.37
Calculation of weighted average number of equity shares for basic and diluted earnings per share	200000	200000
Weighted average number of equity shares outstanding during the period	200000	200000
Basic & diluted earnings per equity share of Rs 10 each	759.30	237.30

2. Related Party Transactions

Related party and nature of the related party relationship where control exists, irrespective of whether or not there have been transactions between the related parties:

A. (I) Key Management Personnel:

- Shreyan Praveen Aggarwal
- Meena Praveen Aggarwal

(II) Associate Concerns of Key Management personnel & their relatives

- Yatayat 3PL Services

Transactions with related parties for the period ended March 31, 2024:

Transactions	Key Management Personnel & Relatives	Associate Concerns of key Management Personnel
Interest Paid to Relatives	Rs. 1,82,500/-	-
Salaries Paid to Relatives	Rs. 3,34,50,000/-	-
Director's Remuneration	Rs. 1,57,00,000/-	-
Repayment of Director's Loan	Rs. 7,00,42,576/-	-
Repayment of Loan	-	Rs.1,71,10,736/-
Business Transaction with 3PL	-	Rs.1,46,77,691/-

B. Balance as at March 31, 2024 :

Balance as at 31 st March 2024	Key Management Personnel & Relatives	Associate Concerns of Key Management Personnel
Director's & Their Relatives Loan	Rs.11,37,98,945.00/-	-

3. Secured Loans

- 2,670,810.00



4. Auditor's Remuneration

Particulars	2023-24	2022-23
Audit Fees	30000	30000
Total	30000	30000

5. Director's Remuneration

Particulars	2023-24	2022-23
Shreyan Praveen Aggarwal	1,25,00,000	0
Meena Praveen Aggarwal	32,00,000	0
Total	1,57,00,000	0

6. Activity in foreign currency

(a) Value of Import on CIF Basis:

CIF value of Imports during the period is zero

(b) Earnings in Foreign Currency:

Company's foreign exchange earnings is zero

(c) Expenditure in foreign currency:

Company's foreign exchange expenditure is zero

7. Number of employees who were

(a) Employed throughout the period and were in receipt of remuneration of ` 1,20,00,000 per annum are one.

Name	Designation	Amount per Annum
Shreyan Praveen Aggarwal	Director	1,25,00,000/-

(b) Employed for part of the period and were in receipt of remuneration of ` 8,50,000 per month are one.

Name	Designation	Amount per Month
Shreyan Praveen Aggarwal	Director	10,41,667/-

8. Balances shown under the head of "Secured Loans", "Unsecured Loans", "Trade Receivables", "Loans and Advances" and "Trade Payables" are subject to confirmation of parties concerned.

9. In the opinion of the Directors of the company, the value of current assets shown in the Balance Sheet are approximately of the value stated, if realized in the ordinary course of business.

10. Figures have been rounded off to the nearest rupee.

11. The previous period's figures have been re-worked, re-grouped, re-arranged and re-classified wherever necessary. Amount and other disclosure for the preceding period are included as an integral part of the current period financial statement and are to be read in relation to amount and other disclosures relating to the current period.

12. The comparative financial figures of the preceding previous year are for the period for 1st April 2022 to 31st March, 2023.



13. Disclosures as required under the Micro, Small and Medium Developments Act, 2006, to the extent ascertained, and as per notification number GSR679(E) dated 4th September, 2015. The Company has complied this information base on intimation received from the suppliers of their status as Micro or Small Enterprises and/or its registration with appropriate authority under the Micro, Small and Medium Enterprises Act, 2006 ("MSMED Act")

Sr No.	Particulars	As at 31 st March 2024	As at 31 st March 2023
1.	The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each financial year.	---	---
2.	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	----	----
3.	The amount of interest due and payable for the period of delay in making payment but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	----	----
4.	The amount of interest accrued and remaining unpaid at the end of each accounting year	----	----
5.	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	----	----

14. Ratio Disclosure:-

Sr. No.	Particulars	Ratio for the FY 2023-24	Ratio for the FY 2022-23
1	Current Ratio	1.74	1.35
2	Debt- Equity Ratio	0.75	2.44
3	Debt Service Coverage Ratio	31.12	41.59
4	Return on Equity Ratio	75.93	23.73
5	Inventory Turnover Ratio	N.A.	N.A.
6	Trade Receivables Turnover Ratio	3.09	3.49
7	Trade Payable Turnover Ratio	N.A.	N.A.
8	Net Capital Turnover Ratio	14.98	45.16
9	Net Profit Ratio	5.83	3.98
10	Return on Capital Employed	57.65	37.38
11	Return on Investment	75.43	95.96

For and on behalf of

Yash Vimawala & Associates

Chartered Accountants

FRN : 135333W



Yash Ketan Vimawala

Proprietor

M. No. : 150029

UDIN : 24150029BKACPV3473

For and on behalf of the Board of Directors

FOR YATAT CORPORATION INDIA PRIVATE LIMITED

FOR YATAT CORPORATION INDIA PRIVATE LIMITED

Meena Aggarwal

DIRECTOR

(Director)

Shreyan Aggarwal

DIRECTOR

(Director)

DIN: 09636833

DIN: 09636812

Place: Ahmedabad,
Date: 04th September 2024



YATAYAT CORPORATION INDIA PRIVATE LIMITED
 Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Name of company	YATAYAT CORPORATION INDIA PRIVATE LIMITED	
Corporate identity number	U60231GJ2022PTC132829	
Permanent account number of entity	AABCY5458N	
Address of registered office of company	7/A, Bharat Society, Ved Mandir Road Kankaria, Ahmedabad, Gujarat, India, 380022	
Type of industry	Commercial and Industrial	
Registration date	14/06/2022	
Category/sub-category of company	Company limited by shares Non-government company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year		[pure] 10
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	04/09/2024	
Date of start of reporting period	01/04/2023	14/06/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
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, Bharat Society, Ved Mandir Road Kankaria, 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 Thousands of INR

Types of principal product or services [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9965
Description of product or service category	FREIGHT TRANSPORT SERVICES
Turnover of product or service category	34,94,436.58
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	34,94,436.58
Quantity of highest contributing product or service in UoM	[pure] 0

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

..(1)

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

Directors signing board report [Axis]	1
	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	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	04/09/2024

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	During the year under review, the Company has not transferred any amount to the general reserve.
Disclosures relating to amount recommended to be paid as dividend	With a view to conserving the financial resources, your directors express their inability to declare any dividend for the financial year ended March 31, 2024.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]
Disclosures in director's responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	As per Director Report
Particulars of loans guarantee investment under section 186 [TextBlock]	As per Director Report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per Director Report
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	04/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (7) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per Directors Report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per Directors Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (8) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per Directors Report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (9) [See below]
Disclosure of change in nature of business [TextBlock]	During the Financial Year 2023-24, the Company has not changed its nature of business.
Details of directors or key managerial personnel who were appointed or have resigned during year [TextBlock]	As per Director Report
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per Director Report

Details relating to deposits covered under chapter v of companies act [TextBlock]	As per Director Report
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per Director Report
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	There are no significant/ material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of your Company and its operations in future.
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 managerial personals [TextBlock]	As per Director Report
Number of meetings of board	[pure] 5

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD OF DIRECTORS' REPORT

Dear Shareholders,

Your directors take pleasure in presenting the Second Annual Report together with the Audited Standalone Financial Statements for the financial year ended March 31, 2024.

- FINANCIAL RESULTS:

The Company's financial performance for the financial year ended March 31, 2024, along with that of the previous financial year ended March 31, 2023, is summarized below:

(Amount in INR Thousands)

Particulars	Current Year (2023-24)	Previous Year (2022-23)
Total Revenues	3502587.18	1600818.78
Profit/(Loss) for the year before providing for Depreciation and Finance Cost and exceptional items	216458.45	69973.77
Less: Finance Cost	6760.99	1565.16
Less: Depreciation	6075.63	4877.97
Profit/(Loss) before Exceptional/ Extraordinary items	203621.83	63530.64
Add: Exceptional Income / Extraordinary items	NIL	NIL
Profit/(Loss) before Tax	203621.83	63530.64
Less: Tax Expenses	51761.84	16069.97
Profit/(Loss) after tax	151859.99	47460.67

The above figures are extracted from the Audited Standalone 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:

During the financial year 2023-24, the total revenues of the Company amounted to Rs 3502587.18 thousand as compared to Rs 1600818.78 thousand revenues in the previous year. The Profit before Finance Cost and depreciation amounted to Rs. 216458.45 thousand as against profit of Rs. 69973.77 thousand in the previous year. The net Profit for the year ended amounted to Rs. 151859.99 thousand as against Net profit of Rs. 47460.67 thousand in the previous year.

3.CHANGE IN NATURE OF BUSINESS, IF ANY:

During the Financial Year 2023-24, the Company has not changed its nature of business.

- DIVIDEND:

With a view to conserving the financial resources, your directors express their inability to declare any dividend for the financial year ended March 31, 2024.

- TRANSFER TO RESERVES:

During the year under review, the Company has not transferred any amount to the general reserve.

- 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.

- 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, 2024, the Company doesn't have any Subsidiaries, Joint Ventures, and Associates.

- PUBLIC DEPOSITS:

There were no public deposits accepted during the financial year or 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 March 31, 2024.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated 22nd January 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 complied with this requirement within the prescribed timelines.

The Company has received declarations from its directors and its relatives that all the Loans extended/to be extended by them to the Company, are their owned funds only and not borrowed from any person or entity.

- MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT:

In terms of Section 134(3) (I) 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 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 levels to sustain during the challenging business scenario.

- POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT OF THE COMPANY:

Since your Company is a private limited Company, requirements under Section 178(1) do not apply to constitute a Nomination and Remuneration Committee. Therefore, details regarding policy on appointment and remuneration of Directors, Key Managerial Personnel and Senior Management are not provided.

- 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, 2024.

- DIRECTORS AND KEY MANAGERIAL PERSONNEL:

As on March 31, 2024, The Board of Directors of the Company comprises of the following 2 (Two) Directors:

S. No	Name	DIN	Date of Appointment
1	Shreyan Praveen Aggarwal	09636812	14/06/2022
2	Meena Praveen Aggarwal	09636833	14/06/2022

Appointments:

No appointments have been made during the financial year ended on March 31, 2024.

Re-appointments:

The Company being a Private Limited Company, the provisions related to retirement by rotation and re-appointment are not applicable. Therefore, details regarding re-appointments are not provided.

Resignations/Retirements along with facts of resignation:

No Director has resigned from the office during the Financial Year ended March 31, 2024.

Key Managerial Personnel:

Since your Company does not fall under the criteria specified under Section 203 of the Companies Act, 2013 for appointment of whole-time Key Managerial Personal. Therefore, details regarding Key Managerial Personnel are not provided.

- NUMBER OF MEETINGS OF THE BOARD:

The Board of Directors of your Company met 5 (Five) times during the financial year 2023-24 and the details of which are as follows:

S. No	Date of Board Meeting	Attendance of Directors	Mode of Meeting
1	April 19, 2023	All the Directors were present	Physical Meeting at Company's Registered Office
2	June 27, 2023		
3	September 19, 2023		
4	December 02, 2023		
5	March 6, 2024		

The annual General Meeting 2023 has been held on 30th December 2023.

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.

- **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, 2024, 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, 2024 and of the profit and loss of the Company for the financial year ended March 31, 2024;
- proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the 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:**

Since the Company does not maintain any website, accordingly the Company is not required to place a copy of the Annual Return on its website pursuant to the provisions of Section 92 read with Section 134 of the Companies Act, 2013 and rules made there under.

- **RELATED PARTY TRANSACTIONS**

During the financial year 2023-24, all transactions entered into 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. There were no materially significant related party transactions that may have conflict with the interest of the Company.

During the year, there were no transactions with related parties which can be qualified as material transactions under the Companies Act, 2013. Accordingly, the disclosure of related party transactions as required under Section 134(3) (h) of the Companies Act, 2013 in Form AOC 2 is not applicable.

- 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 2023-24, there were no major risks identified by the Company which may threaten the existence of the Company.

- CORPORATE SOCIAL RESPONSIBILITY:

As on 31st March 2023, 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 2024. Below is the working for CSR Expenditure for the Financial Year ended 31st March 2024:

Particulars	Amount in INR
Net Profit for the FY 2020-21	NIL
Net Profit for FY 2021-22	NIL
Net Profit for FY 2022-23	6,35,30,636
Total	6,35,30,636
Average Net Profit	6,35,30,636
Amount of CSR Expenditure for FY 2023-24	12,70,613

Since the obligation of CSR Expenditure of the Company for the Financial Year ended 31st March 2024 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. 12,71,000 in the CSR Activities, the details of which are provided in the CSR Report. The Annual Report on the CSR activities is at "Annexure [A]" to this Report.

- AUDITORS AND AUDITORS' REPORT:

Statutory Auditors:

At the Annual General Meeting held in the year 2023, M/s Yash Vimawala & Associates, Chartered Accountants (FRN: 135338W) were appointed as statutory auditors of the Company to hold office till the conclusion of the Annual General Meeting to be held in the calendar year 2028.

Further, in terms of Clause 40 of the Companies (Amendment) Act, 2017 which was notified vide Notification dated S. O. 1833 (E) dated 07th May, 2018 and effective from that date, the Proviso of Section 139 (1) relating to ratification of Appointment of Auditors at every Annual General Meeting of the Company has been omitted and the requirement of Ratification of Auditors Appointment is no longer required as per the Companies Act, 2013.

Therefore, the resolution for ratification of Appointment of Statutory Auditors, M/s Parikh & Vimawala, Chartered Accountants (FRN: 135338W) has not been provided for the approval of the Shareholders and not formed as a part of Notice of this AGM of the Company.

Cost Auditor:

The appointment of Cost Auditor for the Company is not applicable to the Company.

Internal Auditor:

The appointment of an Internal Auditor for the Company is not applicable to the Company.

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 are not applicable to the Company.

- **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:**

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. During the year under review, there was no case filed pursuant to the sexual harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013.

- **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.

- **OTHER DISCLOSURES:**

- During the financial year 2023-24, 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 2023-24, no application was made, or any proceeding pending under the Insolvency and Bankruptcy Code, 2016.
- During the financial year 2023-24, your Company has not entered any One-Time Settlement with banks or financial institutions.
- The Company has not issued any debentures during the financial year 2023-24.

- **ACKNOWLEDGEMENT:**

Your directors wish to place on record their appreciation for the continued support received from stakeholders and associates of the Company.

By Order of the Board of Directors

For Yatayat Corporation India Private Limited

Place: Ahmedabad Shreyan Praveen Aggarwal

Date: 04th September 2024 Chairman

DIN – 09636812

“Annexure - [A]”

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

- A brief outline of the CSR policy of the Company:

Yatayat Corporation India Private Limited (“Company”) 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 change in the lives 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.

The Company does not have any website.

- The Composition of the CSR Committee as at March 31, 2024:

Since the CSR Expenditure of the Company does not exceed INR 50.00 Lakhs. The Company has not constituted the Corporate Social Responsibility (CSR) Committee as per the exemption of Section 135(9) of the Companies (Amendment) Act, 2020.

- 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 Company does not have any website.
- 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 the Company.
- 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 to the Company.
- Average net profit of the Company as per section 135(5) – INR 6,35,30,636/-.
- (a) Two percent of average net profit of the Company as per section 135(5) – INR 12,70,613/-.

(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 – INR 12,70,613/-.

- (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year	Amount Unspent	Amount	Name of the Fund	Amount	Date of transfer.
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				
12,71,000	NIL				NIL

(b) Details of CSR amount spent against ongoing projects for the financial year: Not Applicable.

Amount	Amount
--------	--------

S. 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.).	transferred to Unspent CSR Account for the project as per section 135(6) (in Rs.).	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.	CSR Registration number.								
Not Applicable.										

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

S. 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.).	Total amount of CSR Spent	Amount transferred to Unspent CSR Account for the project as per section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).
State	District.	Name	CSR Registration number.						
1	VISTAR	DEVELOPMENT OF URBAN AREA SCHOOL	YES	GUJARAT GANDHINAGAR	NA	10,52,000	10,52,000	NIL	
		AND SAVE ENVIRONMENT							
2	THE AKSHAYA PATRA FOUNDATION	ERADICATION HUNGER, POVERTY AND MALNUTRITION (Mid-day Meals program)	YES	GUJARAT AHMEDABAD	NA	1,23,000	1,23,000	NIL	
3	HARE KRISHNA MOVEMENT AHMEDABAD	FOR PROMOTING CULTURAL FESTIVAL AND TRADITION	YES	GUJARAT AHMEDABAD	NA	51,000	51,000	NIL	
4	SENSE INTERNATIONAL INDIA	DEVELOPMENT OF URBAN AREA SCHOOL	YES	GUJARAT AHMEDABAD	NA	4,5000	45,000	NIL	

- Amount spent in administrative overheads – NIL.
- Amount spent on Impact Assessment, if applicable – NIL
- Total amount spent for the Financial Year – INR 12,71,000
- Excess amount for set off, if any – NIL

S. No	Particulars	Amount in INR
1	Two percent of average net profit of the Company as per section 135(5)	12,70,613
2	Total amount spent for the Financial Year	12,71,000
3	Excess amount spent for the financial year [(ii)-(i)]	387
4	Surplus arising out of the CSR projects or programs or activities of the previous financial years, if any	NIL
5	Amount available for set off in succeeding financial years [(iii)-(iv)]	NIL

- (a) Details of Unspent CSR amount for the preceding three financial years:

S. 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	NA	NA	NA	NA	NA NA

- (b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

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.								

- 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 (asset-wise details). Not Applicable
- Date of creation or acquisition of the capital asset(s).
- Amount of CSR spent for creation or acquisition of capital asset.
- Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
- Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).
- Specify the reason(s), if the company has failed to spend two per cent of the average net profit aper section 135(5) – N.A.

By Order of the Board of Directors

For Yatayat Corporation India Private Limited

Place: Ahmedabad Shreyan Praveen Aggarwal

Date: 04th September 2024 Chairman

DIN – 09636812

Textual information (2)

Description of state of companies affair

During the financial year 2023-24, the total revenues of the Company amounted to Rs 3502587.18 thousand as compared to Rs 1600818.78 thousand revenues in the previous year. The Profit before Finance Cost and depreciation amounted to Rs. 216458.45 thousand as against profit of Rs. 69973.77 thousand in the previous year. The net Profit for the year ended amounted to Rs. 151859.99 thousand as against Net profit of Rs. 47460.67 thousand in the previous year.

Textual information (3)

Details regarding energy conservation

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 are not applicable to the Company.

Textual information (4)

Details regarding technology absorption

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 are not applicable to the Company.

Textual information (5)

Details regarding foreign exchange earnings and outgo

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 are not applicable to the Company.

Textual information (6)

Disclosures in director's responsibility statement

DIRECTORS' 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, 2024, 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, 2024 and of the profit and loss of the Company for the financial year ended March 31, 2024; (c)proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the 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 (7)

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

Since the Company does not maintain any website, accordingly the Company is not required to place a copy of the Annual Return on its website pursuant to the provisions of Section 92 read with Section 134 of the Companies Act, 2013 and rules made there under.

Textual information (8)

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 2023-24, there were no major risks identified by the Company which may threaten the existence of the Company.

Textual information (9)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL RESULTS:

The Company's financial performance for the financial year ended March 31, 2024, along with that of the previous financial year ended March 31, 2023, is summarized below:

(Amount in INR Thousands)

Particulars	Current Year (2023-24)	Previous Year (2022-23)
Total Revenues	3502587.18	1600818.78
Profit/(Loss) for the year before providing for Depreciation and Finance Cost and exceptional items	216458.45	69973.77
Less: Finance Cost	6760.99	1565.16
Less: Depreciation	6075.63	4877.97
Profit/(Loss) before Exceptional/ Extraordinary items	203621.83	63530.64
Add: Exceptional Income / Extraordinary items	NIL	NIL
Profit/(Loss) before Tax	203621.83	63530.64
Less: Tax Expenses	51761.84	16069.97
Profit/(Loss) after tax	151859.99	47460.67

The above figures are extracted from the Audited Standalone 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.

[400200] Disclosures - Auditors report

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (10) [See below]
Disclosure in auditors report relating to inventories	As per Report
Disclosure in auditors report relating to loans	Textual information (11) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (12) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (13) [See below]
Disclosure in auditors report relating to maintenance of cost records	(vi)The Company is not required to maintain cost records prescribed by the Central Government under sub section (1) of section 148 of the Companies Act, 2013.
Disclosure in auditors report relating to statutory dues [TextBlock]	NA
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (14) [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	As per Report
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per Report
Disclosure in auditors report relating to managerial remuneration	As per Report
Disclosure in auditors report relating to Nidhi Company	(xii)The Company is not a Nidhi Company. Accordingly, provisions of the Clause (xii) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.
Disclosure in auditors report relating to transactions with related parties	As per Report
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	As per Report
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (15) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (16) [See below]

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1 01/04/2023 to 31/03/2024
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, Opposite Prahlnagar Fire Station, Corporate Road, Prahlnagar, Ahmedabad-380015, Gujarat
Permanent account number of auditor or auditor's firm	AAOFP2416M
SRN of form ADT-1	F89841423
Date of signing audit report by auditors	04/09/2024
Date of signing of balance sheet by auditors	04/09/2024

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

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (17) [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 (10)

Disclosure in auditors report relating to fixed assets

A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment for key items; (B) As represented by the Company, there are no intangible assets. (b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, The Company has carried out physical verification of its property, plant and equipment's by which all key property, plant and equipment are verified by the management during the year and as per the representation provided by the management No material discrepancies were noticed on such verification. (c) According to the information and explanation given to us, all the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company. (d) According to information and explanations given to us, the Company has not revalued its property, plant and equipment's (including Right of Use assets) or intangible assets or both during the year. (e) According to information and explanations given to us, there are no proceedings initiated or pending against the company for holding any Benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

Textual information (11)

Disclosure in auditors report relating to loans

(iii)According to information and explanations given to us and on the basis of our examination of records of the company, During the year, the company has not made any investments in, provided any guarantee or security or granted loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, unless otherwise mentioned below in point (a) : a)The Company has provided loans during the year and details of which are given below. ParticularsLoans A. Aggregate amount granted / provided during the year: Jupiter Laminators Private Limited8,74,70,553/- B. Balance outstanding as at balance sheet date in respect of above cases: Jupiter Laminators Private Limited8,74,70,553/- b)The investments made, guarantees provided and the terms and conditions of the grant of all the above-mentioned loans and guarantees provided during the year are, in our opinion, prima facie, not prejudicial to the Company's interest. c)In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular. d)According to information and explanations given to us and based on the audit procedures performed, in respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the Balance Sheet date. e)No loans granted by the Company which had fallen due during the year, that have been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties. f)According to information and explanations given to us and based on the audit procedures performed, the Company has not granted loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) of the Order is not applicable.

Textual information (12)

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, during the year the Company has not extended any loans or made investment or provided guarantees or securities for which compliance with the provisions of Sections 185 and 186 of the Companies Act, 2013 is not required.

Textual information (13)

Disclosure in auditors report relating to deposits accepted

(v) According to the information and explanations given to us, the Company has not accepted any deposit from the public. Therefore, the provisions of Clause (v) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.

Textual information (14)

Disclosure relating to disputed statutory dues [Text Block]

- (a) According to the information and explanations given to us, the Company in general is regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, duty of Customs, Duty of Excise, Value Added Tax, Goods and Service Tax, Cess and other material statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at March 31, 2024 for a period of more than six months from the date of becoming payable.
- (b) According to the information and explanations given to us there are no dues outstanding in respect of Income Tax, Sales Tax, Wealth Tax, Service Tax, duty of Customs, Duty of Excise, Value Added Tax and Cess, Goods and Service Tax, Cess and other material statutory dues which have not been deposited as on March 31, 2024 on account of disputes.

Textual information (15)

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

(xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause (xv) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable.

Textual information (16)

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

(xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of sub clause (a) to (d) of clause (xvi) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 are not applicable.

Textual information (17)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To

The Members of

Yatayat Corporation India Private Limited

Report on the Financial Statements

Opinion

We have audited the Financial Statements of Yatayat Corporation India Private Limited ("the Company"), which comprises the Balance Sheet as at 31st March 2024, and the Statement of Profit and Loss and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules 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.

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.

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these 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 public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- As the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of Sub-section (11) of Section 143 of the Companies Act, 2013 is not applicable to the Company in turn the same attached as Annexure "A" on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
- As required by Section 143 (3) of the Act, we report that:
- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- The Balance Sheet and Statement of Profit & Loss dealt with by this Report are in agreement with the books of account.

- In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- On the basis of the written representations received from the directors as on 31st March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- With respect to the adequacy of the internal Financial Controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure-B.
- With respect to the other matters 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 material foreseeable losses on long-term contracts including derivative contracts.
 - The Company is not required to transfer any amounts to the Investors Education and Protection Fund.

(i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we 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 or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.
- 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. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.

For, Yash Vimawala & Associates

Chartered Accountants

FRN NO: 135338W

Yash Ketan Vimawala

Proprietor

Membership No. 150029

Place: Ahmedabad

Date: 4th September 2024

Annexure "A"

Independent Auditors' Report on the Financial Statements of

Yatayat Corporation India Private Limited

(Referred to in paragraph 1, under 'Report on Other Legal and Regulatory Requirements' section of our Report of even date)

Annexure to the Independent Auditors' Report of even date to the members of Yatayat Corporation India Private Limited on the financial statements for the year ended 31st March 2024.

• (a)

(A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment for key items;

(B) As represented by the Company, there are no intangible assets.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the Company, The Company has carried out physical verification of its property, plant and equipment's by which all key property, plant and equipment are verified by the management during the year and as per the representation provided by the management No material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us, all the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.

(d) According to information and explanations given to us, the Company has not revalued its property, plant and equipment's (including Right of Use assets) or intangible assets or both during the year.

(e) According to information and explanations given to us, there are no proceedings initiated or pending against the company for holding any Benami property under the Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

- (a) Company is into business of Providing Freight forwarding & allied Services and does not operate any trading or manufacturing segment, thus no inventory or stock in trade is held by the Company.
- According to information and explanations given to us and on the basis of our examination of records of the company, During the year, the company has not made any investments in, provided any guarantee or security or granted loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, unless otherwise mentioned below in point (a) :
- The Company has provided loans during the year and details of which are given below.

Particulars	Loans
A. Aggregate amount granted / provided during the year:	
Jupiter Laminators Private Limited	8,74,70,553/-
B. Balance outstanding as at balance sheet date in respect of above cases:	
Jupiter Laminators Private Limited	8,74,70,553/-

- The investments made, guarantees provided and the terms and conditions of the grant of all the above-mentioned loans and guarantees provided during the year are, in our opinion, *prima facie*, not prejudicial to the Company's interest.
- In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the

repayments or receipts are regular.

- According to information and explanations given to us and based on the audit procedures performed, in respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the Balance Sheet date.
- No loans granted by the Company which had fallen due during the year, that have been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

- According to information and explanations given to us and based on the audit procedures performed, the Company has not granted loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(f) of the Order is not applicable.
- In our opinion and according to the information and explanations given to us, during the year the Company has not extended any loans or made investment or provided guarantees or securities for which compliance with the provisions of Sections 185 and 186 of the Companies Act, 2013 is required.
- According to the information and explanations given to us, the Company has not accepted any deposit from the public. Therefore, the provisions of Clause (v) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.
- The Company is not required to maintain cost records prescribed by the Central Government under sub section (1) of section 148 of the Companies Act, 2013.
- (a) According to the information and explanations given to us, the Company in general is regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, duty of Customs, Duty of Excise, Value Added Tax, Goods and Service Tax, Cess and other material statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at March 31, 2024 for a period of more than six months from the date of becoming payable.
- (b) According to the information and explanations given to us there are no dues outstanding in respect of Income Tax, Sales Tax, Wealth Tax, Service Tax, duty of Customs, Duty of Excise, Value Added Tax and Cess, Goods and Service Tax, Cess and other material statutory dues which have not been deposited as on March 31, 2024 on account of disputes.
- According to information and explanations given to us and on the basis of our examination of the records of the Company, the company has not surrendered or disclosed any transactions, previously unrecorded as income in books of account, in the assessment under the Income Tax Act, 1961 (43 of 1961) as income during the year.
- (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowing or in the payment of interest thereon to any lender during the year.
- (b) According to information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared wilful defaulter by any bank or financial institution or government or government authority.
- (c) According to information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion the term loans were applied for the purposes for which they were obtained.
- (d) According to information and explanations given to us and on an overall examination of the Balance Sheet of the Company, we report that funds raised on short term basis have not been utilised for long term purposes.
- (e) According to information and explanations given to us and on the basis of examination of the financial statements of the Company, we report that the company does not hold any investment in any subsidiaries, associates or joint ventures (as defined in the Act) during the year ended on 31 March 2024. Accordingly, clause 3 (ix) (e) of the Order is not applicable to the Company.
- (f) According to information and explanations given to us and on the basis of examination of the financial statements of the Company, we report that the company does not hold any investment in any subsidiaries, associates or joint ventures (as defined in the Act) during the year ended on 31 March 2024. Accordingly, clause 3 (ix) (f) of the Order is not applicable to the Company.
- (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause (x) (a) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company;
- (b) The Company has not made any preference share allotment or private placement of shares or convertible debentures during the year. Accordingly, clause (x) (b) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.
- (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
- (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company.
- The Company is not a Nidhi Company. Accordingly, provisions of the Clause (xii) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable to the company.

- According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in Notes to the Financial Statements, as required by the Accounting Standards and the Companies Act, 2013.
- (a) The Company does not have an internal audit system.
- (b) Since, there is no internal audit system the reports of the internal auditors were not available.

- According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause (xv) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable.
- According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of sub clause (a) to (d) of clause (xvi) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 are not applicable.
- The Company has not incurred cash losses for financial year ended 31st March, 2024 (preceding financial year Rs. NIL).
- There has been no resignation of the statutory auditors during the year. The previous auditors have continued to remain auditors for the year under audit and are eligible for reappointment.

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

- The Company has fully spent the required amount towards Corporate Social responsibility (CSR) and there are no unspent CSR amounts for the year requiring a transfer to a fund specified in Schedule VII of the Act or special account in compliance with the provision of sub-section (6) of Section 135 of the Act. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.
- The consolidation of financial statement is not applicable for the Company hence clause (xxi) of paragraph 3 of the Companies (Auditor's Report) Order, 2020 is not applicable.

For, Yash Vimawala & Associates

Chartered Accountants

FRN NO: 135338W

Yash Ketan Vimawala

Proprietor

Membership No. 150029

Place: Ahmedabad

Date: 4th September 2024

UDIN: 24150029BKACPV3473

Annexure - B to the Auditors' Report

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

We have audited the internal financial controls over financial reporting of Yatayat Corporation India Private Limited ("the Company") as of 31 March 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For, Yash Vimawala & Associates

Chartered Accountants

FRN NO: 135338W

Yash Ketan Vimawala

Proprietor

Membership No. 150029

Place: Ahmedabad

Date: 4th September 2024

UDIN: 24150029BKACPV3473

[400500] Disclosures - Secretarial audit report

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

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

[100100] Balance sheet

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

	31/03/2024	31/03/2023	13/06/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	2,000	2,000	1,000
Reserves and surplus	1,99,320.66	47,460.67	
Total shareholders' funds	2,01,320.66	49,460.67	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	1,53,999.15	1,20,498.94	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	1,53,999.15	1,20,498.94	
Current liabilities [Abstract]			
Short-term borrowings	1,15,199.16	31,933	
Trade payables	2,89,447.46	3,67,523.19	
Other current liabilities	15,242.13	5,818.3	
Short-term provisions	33,163.8	27,041.87	
Total current liabilities	4,53,052.55	4,32,316.36	
Total equity and liabilities	8,08,372.36	6,02,275.97	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	16,725.39	20,414.43	25,292.4
Intangible assets	0	0	
Total fixed assets	16,725.39	20,414.43	
Non-current investments	0	0	
Deferred tax assets (net)	706.23	131.45	
Long-term loans and advances	0	0	
Other non-current assets	0	0	
Total non-current assets	17,431.62	20,545.88	
Current assets [Abstract]			
Current investments	0	0	
Inventories	0	1,04,815.88	
Trade receivables	6,73,958.36	4,58,087	
Cash and bank balances	6,618.49	3,400.62	
Short-term loans and advances	1,02,559.65	9,247.07	
Other current assets	7,804.24	6,179.52	
Total current assets	7,90,940.74	5,81,730.09	
Total assets	8,08,372.36	6,02,275.97	

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

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	SHREYAN	MEENA
Middle name of director	PRAVEEN	PRAVEEN
Last name of director	AGGARWAL	AGGARWAL
Designation of director	Director	Director
Director identification number of director	09636812	09636833
Date of signing of financial statements by director	04/09/2024	04/09/2024

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	2,03,621.83	63,530.63	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	6,760.99	1,565.16	
Adjustments for depreciation and amortisation expense	6,075.63	4,877.97	
Total adjustments to profit (loss)	12,836.62	6,443.13	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in trade receivables	-2,15,871.36	-4,58,087	
Adjustments for decrease (increase) in other current assets	-95,512.11	-15,558.04	
Adjustments for increase (decrease) in trade payables	-78,075.73	3,67,523.19	
Adjustments for increase (decrease) in other current liabilities	15,545.76	32,860.17	
Total adjustments for working capital	-3,73,913.44	-73,261.68	
Total adjustments for reconcile profit (loss)	-3,61,076.82	-66,818.55	
Net cash flows from (used in) operations	-1,57,454.99	-3,287.92	
Income taxes paid (refund)	51,761.84	16,069.97	
Net cash flows from (used in) operating activities before extraordinary items	-2,09,216.83	-19,357.89	
Net cash flows from (used in) operating activities	-2,09,216.83	-19,357.89	
Cash flows from used in investing activities [Abstract]			
Other cash receipts from sales of equity or debt instruments of other entities	1,04,815.88	0	
Purchase of tangible assets	2,386.56	25,292.4	
Other inflows (outflows) of cash	0	-1,04,815.88	
Net cash flows from (used in) investing activities before extraordinary items	1,02,429.32	-1,30,108.28	
Net cash flows from (used in) investing activities	1,02,429.32	-1,30,108.28	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	2,000	
Proceeds from borrowings	33,500.21	1,20,498.94	
Interest paid	6,760.99	1,565.15	
Other inflows (outflows) of cash	83,266.16	31,933	
Net cash flows from (used in) financing activities before extraordinary items	1,10,005.38	1,52,866.79	
Net cash flows from (used in) financing activities	1,10,005.38	1,52,866.79	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3,217.87	3,400.62	
Net increase (decrease) in cash and cash equivalents	3,217.87	3,400.62	
Cash and cash equivalents cash flow statement at end of period	6,618.49	3,400.62	0

[200100] Notes - Share capital

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

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
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

..(2)

Disclosure of classes of share capital [Table]

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

Classes of share capital [Axis]	Equity shares [Member]	Equity shares 1 [Member]		
	14/06/2022 to 31/03/2023	13/06/2022	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity Capital	Share Capital
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
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 1,00,000		[shares] 0	[shares] 1,00,000
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] 1,00,000		[shares] 0	[shares] 1,00,000
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 1,00,000		[shares] 0	[shares] 1,00,000
Number of shares outstanding at end of period	[shares] 2,00,000	[shares] 1,00,000	[shares] 2,00,000	[shares] 2,00,000
Reconciliation of value of shares outstanding [Abstract]				

Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	1,000		0	1,000
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	1,000		0	1,000
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	1,000		0	1,000
Share capital at end of period	2,000	1,000	2,000	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
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]			NA	NA
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0

Disclosure of classes of share capital [Table]

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	13/06/2022
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 1,00,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	1,000

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	MEEENA PRAVEEN AGGARWAL	MEENA PRAVEEN AGGARWAL	SHREYAN PRAVEEN AGGARWAL	SHREYAN PRAVEEN AGGARWAL
PAN of shareholder	ADQPA2160G	ADQPA2160G	AOTPA1456M	AOTPA1456M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,40,000	[shares] 1,40,000	[shares] 60,000	[shares] 60,000
Percentage of shareholding in company	70.00%	70.00%	30.00%	30.00%

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table]

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022	
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,51,859.99	47,460.67		1,51,859.99
Total additions to reserves	1,51,859.99	47,460.67		1,51,859.99
Total changes in reserves	1,51,859.99	47,460.67		1,51,859.99
Reserves at end of period	1,99,320.66	47,460.67	0	1,99,320.66

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Surplus [Member]	
	14/06/2022 to 31/03/2023	13/06/2022
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period		47,460.67
Total additions to reserves		47,460.67
Total changes in reserves		47,460.67
Reserves at end of period		47,460.67
		0

[200300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,670.8	2,670.81	2,670.8	2,670.81

Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,51,328.35	1,17,828.13	1,13,798.95	1,10,062.52

Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of borrowings [Axis]	Loans and advances from others [Member]		Loans repayable on demand [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	37,529.4	7,765.61	1,15,199.16	31,933

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	31/03/2024	31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	1,15,199.16	31,933

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

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Other tangible assets [Member]		Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets					As per Companies Act, 2013	As per companies Act, 2013
Useful lives or depreciation rates tangible assets					As per Companies Act, 2013	As per companies Act, 2013

..(1)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [Line Items]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,536.72	0		2,536.72	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-6,075.63	-4,877.97				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	-150.13	0		0	0	
Total other adjustments tangible assets	-150.13	0		0	0	
Total changes in tangible assets	-3,689.04	-4,877.97		2,536.72	0	
Tangible assets at end of period	16,725.39	20,414.43	25,292.4	27,829.12	25,292.4	25,292.4

..(2)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Other tangible assets [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [Line Items]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				2,536.72		0
Acquisitions through business combinations tangible assets				0		0
Depreciation tangible assets	6,075.63	4,877.97		-6,075.63	-4,877.97	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers		0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	150.13	0		-150.13	0	
Total other adjustments tangible assets	150.13	0		-150.13	0	
Total changes in tangible assets	6,225.76	4,877.97		-3,689.04	-4,877.97	
Tangible assets at end of period	11,103.73	4,877.97	0	16,725.39	20,414.43	25,292.4

..(3)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [Line Items]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,536.72	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				6,075.63	4,877.97	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0			0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		150.13	0	
Total other adjustments tangible assets	0	0		150.13	0	
Total changes in tangible assets	2,536.72	0		6,225.76	4,877.97	
Tangible assets at end of period	27,829.12	25,292.4	25,292.4	11,103.73	4,877.97	0

..(4)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022 to 31/03/2024	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Land/ Building	Land/ Building/ Plant & Equipment/ Furniture & fixtures/ Vehicles/ Office Equipment/Others (individually)		Land/ Building	Land/ Building/ Plant & Equipment/ Furniture & fixtures/ Vehicles/ Office Equipment/Others (individually)	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,536.72	0		2,536.72	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-6,075.63	-4,877.97				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	-150.13	0		0	0	
Total other adjustments tangible assets	-150.13	0		0	0	
Total changes in tangible assets	-3,689.04	-4,877.97		2,536.72	0	
Tangible assets at end of period	16,725.39	20,414.43	25,292.4	27,829.12	25,292.4	25,292.4

..(5)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Nature of other tangible assets	Land / Building	Land/ Building/ Plant & Equipment/ Furniture & fixtures/ Vehicles/ Office Equipment/Others (individually)	
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	6,075.63		4,877.97
Impairment loss recognised in profit or loss tangible assets	0		0
Reversal of impairment loss recognised in profit or loss tangible assets	0		0
Disposals tangible assets [Abstract]			
Disposals tangible assets through demergers			0
Disposals tangible assets, others	0		0
Total disposals tangible assets	0		0
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	150.13		0
Total other adjustments tangible assets	150.13		0
Total changes in tangible assets	6,225.76		4,877.97
Tangible assets at end of period	11,103.73		4,877.97
			0

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

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200500] Notes - Current investments

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

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

Subclassification of trade receivables [Table]

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	6,73,958.36	4,58,087	6,73,958.36	4,58,087
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	6,73,958.36	4,58,087	6,73,958.36	4,58,087
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Loans and advances [Table]

..(1)

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

Classification based on time period [Axis]	Short-term [Member]			
	Loans advances given employees [Member]		Other loans and advances [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	4,957.91	3,359.2	97,601.74	5,887.87
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	4,957.91	3,359.2	97,601.74	5,887.87
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

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

Classification based on time period [Axis]	Short-term [Member]	
	Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	97,601.74	5,887.87
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	97,601.74	5,887.87
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Loans and advances due by private companies in which any director is director	0	0
Loans and advances due by private companies in which any director is member	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on time period [Axis]	Short-term [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 [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	0	0
Provision leave encashment	0	0
Provision pension	0	0
Provision employee insurance scheme	0	0
Provision other employee related liabilities	0	0
Total provisions for employee benefits	0	0
CSR expenditure provision	0	0
Other provisions	33,163.8	27,041.87
Total provisions	33,163.8	27,041.87

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Work-in-progress [Member]	
	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	0	1,04,815.88	0	1,04,815.88
Mode of valuation		0	0	

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	0	0
Total others, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	Salary Payable, Unpaid Expenses	Salary Payable, Unpaid Expenses
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	15,242.13	5,818.3
Total other current liabilities	15,242.13	5,818.3
Other non-current assets, others	0	0
Total other non-current assets	0	0
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	5,945.08	2,229.91
Total balance with banks	5,945.08	2,229.91
Cash on hand	673.41	1,170.71
Others	0	0
Total cash and cash equivalents	6,618.49	3,400.62
Total cash and bank balances	6,618.49	3,400.62
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Repatriation restrictions if any in respect of cash and bank balances	0	0
Bank deposits with more than twelve months maturity	0	0
Share cash and cash equivalents joint ventures	0	0
Other current assets, others	7,804.24	6,179.52
Total other current assets	7,804.24	6,179.52
Nature of other current assets	Deposits, Receivable	TDS/TCS

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0	
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Additions to equity share warrants during period	[pure] 0	[pure] 0	
Deductions in equity share warrants during period	[pure] 0	[pure] 0	
Total changes in equity share warrants during period	[pure] 0	[pure] 0	
Equity share warrants at end of period	[pure] 0	[pure] 0	[pure] 0
Equity share warrants for existing members	[pure] 0	[pure] 0	
Equity share warrants for others	[pure] 0	[pure] 0	
Total equity share warrants	[pure] 0	[pure] 0	[pure] 0
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	[pure] 0	[pure] 0	
Number of person share application money received during year	[pure] 0	[pure] 0	
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	
Number of person share application money received as at end of year	[pure] 0	[pure] 0	
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	

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

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]

Textual information (18)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block] NOTE: 19 NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES

- Notes “1” to “19” forms the integral part of Balance Sheet as at 31st March 2024 and Statement of Profit & Loss Account for the period ended on the date.

COMPANY OVERVIEW

YATAYAT CORPORATION INDIA PRIVATE LIMITED referred to as "The Company" is incorporated on 14th June, 2022 under Companies Act, 2013.

(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:

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.

(B) Notes to Financial Statement

- Earnings per Share

Particulars	As at 31st March,	As at 31st March,
	2024	2023
Net profit attributable to the equity shareholders (as per the statement of profit and loss)	151859986.80	47460668.37
Calculation of weighted average number of equity shares for basic and diluted earnings per share	200000	200000
Weighted average number of equity shares outstanding during the period	200000	200000
Basic & diluted earnings per equity share of Rs 10 each	759.30	237.30

- Related Party Transactions

Related party and nature of the related party relationship where control exists, irrespective of whether or not there have been transactions between the related parties:

- (I) Key Management Personnel:
- Shreyan Praveen Aggarwal
- Meena Praveen Aggarwal

(II) Associate Concerns of Key Management personnel & their relatives

- Yatayat 3PL Services

Transactions with related parties for the period ended March 31, 2024:

Transactions Key Management Associate Concerns of key Personnel & Relatives Key Management Personnel

Interest Paid to Relatives Rs. 1,82,500/- -

Salaries Paid to Relatives Rs. 3,34,50,000/- -

Director's Remuneration Rs. 1,57,00,000/- -

Repayment of Director's Loan Rs. 7,00,42,576/- -

Repayment of Loan - Rs.1,71,10,736/-

Business Transaction with 3PL - Rs.1,46,77,691/-

- Balance as at March 31, 2024 :

Balance as at 31st March Key Management Associate Concerns of Key

2024 Personnel & Relatives Management Personnel

Director's & Their Relatives Loan Rs.11,37,98,945.00/- -

- Secured Loans

- 2,670,810.00

- Auditor's Remuneration

Particulars 2023-24 2022-23

Audit Fees . 30000 30000

Total 30000 30000

- Director's Remuneration

Particulars 2023-24 2022-23

Shreyan Praveen Aggarwal 1,25,00,000 0

Meena Praveen Aggarwal 32,00,000 0

Total 1,57,00,000 0

- Activity in foreign currency
- Value of Import on CIF Basis:

CIF value of Imports during the period is zero

- Earnings in Foreign Currency:

Company's foreign exchange earnings is zero

- Expenditure in foreign currency:

Company's foreign exchange expenditure is zero

- Number of employees who were
- Employed throughout the period and were in receipt of remuneration of ` 1,20,00,000 per annum are one.

Name	Designation	Amount per Annum
------	-------------	------------------

Shreyan Praveen Aggarwal	Director	1,25,00,000/-
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- Employed for part of the period and were in receipt of remuneration of ` 8,50,000 per month are one.

Name	Designation	Amount per Month
Shreyan Praveen Aggarwal	Director	10,41,667/-

- Balances shown under the head of "Secured Loans", "Unsecured Loans", "Trade Receivables", "Loans and Advances" and "Trade Payables" are subject to confirmation of parties concerned.
- In the opinion of the Directors of the company, the value of current assets shown in the Balance Sheet are approximately of the value stated, if realized in the ordinary course of business.
- Figures have been rounded off to the nearest rupee.
- The previous period's figures have been re-worked, re-grouped, re-arranged and re-classified wherever necessary. Amount and other disclosure for the preceding period are included as an integral part of the current period financial statement and are to be read in relation to amount and other disclosures relating to the current period.
- The comparative financial figures of the preceding previous year are for the period for 1st April 2022 to 31st March, 2023.
- Disclosures as required under the Micro, Small and Medium Developments Act, 2006, to the extent ascertained, and as per notification number GSR679(E) dated 4th September, 2015. The Company has complied this information base on intimation received from the suppliers of their status as Micro or Small Enterprises and/or its registration with appropriate authority under the Micro, Small and Medium Enterprises Act, 2006 ("MSMED Act")

Sr No.	Particulars	As at 31st March 2024	As at 31st March 2023
1.	The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each financial year.	---	---
2.	The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	----	----
3.	The amount of interest due and payable for the period of delay in making payment but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	----	----
4.	The amount of interest accrued and remaining unpaid at the end of each accounting year	----	----
5.	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	----	----

- Ratio Disclosure:-

Sr. No.	Particulars	Ratio for the FY 2023-24	Ratio for the FY 2022-23
1	Current Ratio	1.74	1.35
2	Debt- Equity Ratio	0.75	2.44

3	Debt Service Coverage Ratio	31.12	41.59
4	Return on Equity Ratio	75.93	23.73
5	Inventory Turnover Ratio	N.A.	N.A.
6	Trade Receivables Turnover Ratio	3.09	3.49
7	Trade Payable Turnover Ratio	N.A.	N.A.
8	Net Capital Turnover Ratio	14.98	45.16
9	Net Profit Ratio	5.83	3.98
10	Return on Capital Employed	57.65	37.38
11	Return on Investment	75.43	95.96

For and on behalf of

For and on behalf of the Board of Directors

Yash Vimawala & Associates

Chartered Accountants

FRN : 135338W

Meena Aggarwal

Shreyan Aggarwal

(Director)

(Director)

Yash Ketan Vimawala

DIN: 09636833

DIN: 09636812

Proprietor

M. No. : 150029

UDIN : 24150029BKACPV3473

Place: Ahmedabad,

Date: 04th September 2024

Textual information (19)

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:

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.

(B) Notes to Financial Statement

- Earnings per Share

Particulars	As at 31st March, 2023	As at 31st March, 2022
Net profit attributable to the equity shareholders (as per the statement of profit and loss)	47460668.37	0
Calculation of weighted average number of equity shares for basic and diluted earnings per share	200000	0
Weighted average number of equity shares outstanding during the period	200000	0

Basic & diluted earnings per equity share of Rs 10 each	237.30	0
---	--------	---

- Related Party Transactions

Related party and nature of the related party relationship where control exists, irrespective of whether or not there have been transactions between the related parties:

- (I) Key Management Personnel:
- Shreyan Praveen Aggarwal
- Meena Praveen Aggarwal

(II) Associate Concerns of Key Management personnel & their relatives

Transactions with related parties for the period ended March 31, 2023:

Transactions Key Management Associate Concerns of key Personnel & Relatives Key Management Personnel

Interest Paid To Relatives Rs. 5,74,000/- -

Salaries Paid To Relatives Rs. 46,66,668/-

• Balance as at March 31, 2023 :

Balance as at 31st March Key Management Associate Concerns of Key

2023 Personnel & Relatives Management Personnel

Director's & Their Relatives Loan Rs.110,062,520.00/- -

• Secured Loans

- 2,670,810.00

• Auditor's Remuneration

Particulars 2022-23 2021-22

Audit Fees . 0 0

Total 0 0

- Director's Remuneration

Particulars 2022-23 2021-22

Shreyan Praveen Aggarwal 0 0

Meena Praveen Aggarwal 0 0

Total 0 0

- Activity in foreign currency
- Value of Import on CIF Basis:

CIF value of Imports during the period is zero

- Earnings in Foreign Currency:

Company's foreign exchange earnings is zero

- Expenditure in foreign currency:

Company's foreign exchange expenditure is zero

- Number of employees who were
- Employed throughout the period and were in receipt of remuneration of ` 1,20,00,000 per annum or more are ` Nil. (Previous Period ` Nil)
- Employed for part of the period and were in receipt of remuneration of ` 8,50,000 per month or more are ` Nil. (Previous Period ` Nil)
- Balances shown under the head of "Secured Loans", "Unsecured Loans", "Trade Receivables", "Loans and Advances" and "Trade Payables" are subject to confirmation of parties concerned.

- In the opinion of the Directors of the company, the value of current assets shown in the Balance Sheet are approximately of the value stated, if realized in the ordinary course of business.

- Figures have been rounded off to the nearest rupee.

- The previous period's figures have been re-worked, re-grouped, re-arranged and re-classified wherever necessary. Amount and other disclosure for the preceding period are included as an integral part of the current period financial statement and are to be read in relation to amount and other disclosures relating to the current period.

- The comparative financial figures of the preceding previous year are for the period for 1st April, 2021 to 31st March, 2022.

- Disclosures as required under the Micro, Small and Medium Developments Act, 2006, to the extent ascertained, and as per notification number GSR679(E) dated 4th September, 2015. The Company has complied this information base on intimation received from the suppliers of their status as Micro or Small Enterprises and/or its registration with appropriate authority under the Micro, Small and Medium Enterprises Act, 2006 ("MSMED Act")

Sr No.	Particulars	As at 31st March 2023	As at 31st March 2022

1. The principal amount and the interest due thereon remaining unpaid to any supplier at the end of each financial year.	---	---
2. The amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	---	---
3. The amount of interest due and payable for the period of delay in making payment but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006	---	---
4. The amount of interest accrued and remaining unpaid at the end of each accounting year	---	---
5. The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	---	---

• Ratio Disclosure:-

Sr. No.	Particulars	Ratio for the FY 2022-23	Ratio for the FY 2021-22
1	Current Ratio	1.35	N.A
2	Debt- Equity Ratio	2.44	N.A
3	Debt Service Coverage Ratio	41.59	N.A
4	Return on Equity Ratio	23.73	N.A
5	Inventory Turnover Ratio	N.A	N.A
6	Trade Receivables Turnover Ratio	3.49	N.A
7	Trade Payable Turnover Ratio	N.A	N.A
8	Net Capital Turnover Ratio	45.16	N.A
9	Net Profit Ratio	3.98	N.A
10	Return on Capital Employed	37.38	N.A
11	Return on Investment	95.96	N.A

[200900] Notes - Events occurring after balance sheet date

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of events occurring after balance sheet date explanatory [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]

Textual information (20)**Disclosure of events occurring after balance sheet date explanatory [Text Block]****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 (21)**Disclosure of events occurring after balance sheet date explanatory [Text Block]****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.

[201700] Notes - Government grants

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	Textual information (22) [See below]	Textual information (23) [See below]

Textual information (22)

Disclosure of employee benefits explanatory [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.

Textual information (23)

Disclosure of employee benefits explanatory [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.

[300400] Notes - Employee share-based payments

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]		
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]		
Number of instruments other instruments granted	[pure] 0	[pure] 0

[201800] Notes - Borrowing cost

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of notes on borrowing costs explanatory [TextBlock]	Textual information (24) [See below]	Textual information (25) [See below]

Textual information (24)

Disclosure of notes on borrowing costs 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

Textual information (25)

Disclosure of notes on borrowing costs explanatory [Text Block]

1.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

[201300] Notes - Segments

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Segment reporting is not applicable to the Company in accordance with the Accounting Standard 17 issued by the Institute of Chartered Accountants of India.	Segment reporting is not applicable to the Company in accordance with the Accounting Standard 17 issued by the Institute of Chartered Accountants of India.

[201600] Notes - Related party

Disclosure of relationship and transactions between related parties [Table]

..(1)

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

Categories of related parties [Axis]	2	
	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	SONAKSHI AGGARWAL	SONAKSHI AGGARWAL
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	BLPPA8262H	BLPPA8262H
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Relatives of KMP	Relatives of KMP
Related party transactions [Abstract]		
Interest paid during year related party transactions	182.5	574
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

[201400] Notes - Leases

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	1,51,859.99	47,460.67
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	1,51,859.99	47,460.67

[202800] Notes - Subsidiary information

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

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

[201900] Notes - Income taxes

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (26) [See below]	Textual information (27) [See below]

Textual information (26)

Disclosure of notes on income taxes explanatory [Text Block]

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.

Textual information (27)

Disclosure of notes on income taxes explanatory [Text Block]

1. 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.

[202400] Notes - Investments in associates

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

	01/04/2023 to 31/03/2024
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No

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

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

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

[201500] Notes - Impairment

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of impairment of assets explanatory [TextBlock]	Textual information (28) [See below]	Textual information (29) [See below]

Textual information (28)

Disclosure of impairment of assets explanatory [Text Block]

1. 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.

Textual information (29)

Disclosure of impairment of assets explanatory [Text Block]

1. 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.

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

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (30) [See below]	Textual information (31) [See below]
Disclosure of other provisions explanatory [TextBlock]		

Textual information (30)

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

1. 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.

Textual information (31)

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

1. 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.

[202700] Notes - Cash flow statements

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023	13/06/2022
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	6,618.49	3,400.62	0
Total cash and cash equivalents	6,618.49	3,400.62	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	51,761.84	16,069.97	
Total income taxes paid (refund)	51,761.84	16,069.97	

[300900] Notes - Financial instruments

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

	14/06/2022 to 31/03/2023
Disclosure of financial instruments explanatory [TextBlock]	

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	34,94,436.58	15,96,468.18
Total revenue from operations other than finance company	34,94,436.58	15,96,468.18
Total revenue from operations	34,94,436.58	15,96,468.18
Other income	8,150.6	4,350.6
Total revenue	35,02,587.18	16,00,818.78
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	53,833.01	33,649.29
Finance costs	6,760.99	1,565.16
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	6,075.63	4,877.97
Total depreciation, depletion and amortisation expense	6,075.63	4,877.97
CSR expenditure	0	0
Other expenses	32,32,295.72	14,97,195.73
Total expenses	32,98,965.35	15,37,288.15
Total profit before prior period items, exceptional items, extraordinary items and tax	2,03,621.83	63,530.63
Total profit before extraordinary items and tax	2,03,621.83	63,530.63
Total profit before tax	2,03,621.83	63,530.63
Tax expense [Abstract]		
Current tax	52,336.63	16,201.41
Deferred tax	-574.79	-131.45
Total tax expense	51,761.84	16,069.96
Total profit (loss) for period from continuing operations	1,51,859.99	47,460.67
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) from discontinuing operation after tax	0	0
Total profit (loss) for period before minority interest	1,51,859.99	47,460.67
Profit (loss) of minority interest	0	0
Share of profit (loss) of associates	0	0
Total profit (loss) for period	1,51,859.99	47,460.67
Additional disclosure on discontinuing operations [Abstract]		
Pre-tax gain or loss recognised on disposal of assets or settlement of liabilities attributable to discontinuing operations	0	0
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 759.3	[INR/shares] 237.3
Diluted earnings per equity share	[INR/shares] 759.3	[INR/shares] 237.3
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	0	0
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	34,94,436.58	15,96,468.18
Total revenue from sale of services	34,94,436.58	15,96,468.18
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	251.95	88.89
Interest on other current investments	3,531.14	28.42
Total interest income on current investments	3,783.09	117.31
Total interest income	3,783.09	117.31
Dividend income [Abstract]		
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from subsidiaries	0	0
Dividend income long-term equity securities	0	0
Dividend income long-term mutual funds	0	0
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	2,401.98	2,836.69
Total net gain/loss on sale of investments	2,401.98	2,836.69
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	1,965.53	1,396.6
Total other non-operating income	1,965.53	1,396.6
Total other income	8,150.6	4,350.6
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	5,593.52	1,226.45
Total interest expense long-term loans	5,593.52	1,226.45
Other interest charges	1,167.47	338.71
Total interest expense	6,760.99	1,565.16
Total finance costs	6,760.99	1,565.16
Employee benefit expense [Abstract]		
Salaries and wages	30,232.88	28,281.01
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	15,700	0
Commission to directors	0	0
Other benefits to directors	0	0
Total remuneration to directors	15,700	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Commission to manager	0	0
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	15,700	0
Leave encashment expenses	2,080.09	1,845.87
Staff welfare expense	2,745.31	915.67
Other employee related expenses	3,074.73	2,606.74
Total employee benefit expense	53,833.01	33,649.29
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	1,429.82	706.49

Rent	4,584.63	3,010.94
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	900.33	406.48
Rates and taxes excluding taxes on income [Abstract]		
Central excise duty	0	0
Purchase tax	0	0
Other cess taxes	0	0
Cost taxes other levies by government local authorities	0	0
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Telephone postage	1,071.53	695.23
Printing stationery	1,022.29	695.08
Travelling conveyance	7,896.85	4,688
Entertainment expenses	0	0
Legal professional charges	0	0
Training recruitment expenses	0	0
Vehicle running expenses	0	0
Safety security expenses	0	0
Directors sitting fees	0	0
Commission to directors other than whole time director or managing director or manager	0	0
Donations subscriptions	0	0
Books periodicals	0	0
Seminars conference expenses	0	0
Registration filing fees	0	0
Advertising promotional expenses	480	1,249.45
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	30	0
Payment for taxation matters	0	0
Payment for company law matters	0	0
Payment for other services	0	0
Payment for reimbursement of expenses	0	0
Total payments to auditor	30	0
Miscellaneous expenses	32,14,880.27	14,85,744.06
Total other expenses	32,32,295.72	14,97,195.73
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Current tax pertaining to current year	52,336.63	16,201.41
MAT credit recognised during year	0	0
Total current tax	52,336.63	16,201.41

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

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	0	0
Changes in inventories of work-in-progress	0	0
Changes in inventories of stock-in-trade	0	0
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Revenue logistics transport services	34,94,436.58	15,96,468.18
Total gross income from services rendered	34,94,436.58	15,96,468.18
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Final dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on interest	0	0
Earnings on dividend	0	0
Total earnings on interest and dividend	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	0	0
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	34,94,436.58	15,96,468.18
Total revenue from sale of services	34,94,436.58	15,96,468.18
Gross value of transaction with related parties as per AS-18	14,860.19	5,240.67
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2023 to 31/03/2024	14/06/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	Textual information (32)	Textual information (33)

Textual information (32)

Disclosure of revenue explanatory [Text Block]

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.

Textual information (33)

Disclosure of revenue explanatory [Text Block]

1.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.

[300700] Notes - Key managerial personnel and directors remuneration and other information

Disclosure of key managerial personnel and directors and remuneration to key managerial personnel and directors [Table] ..(1)

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

Key managerial personnel and directors [Axis]	1 01/04/2023 to 31/03/2024	2 01/04/2023 to 31/03/2024
Disclosure of key managerial personnel and directors and remuneration to key managerial personnel and directors [Abstract]		
Disclosure of key managerial personnel and directors and remuneration to key managerial personnel and directors [LineItems]		
Name of key managerial personnel or director	SHREYAN PRAVEEN AGGARWAL	MEE NA PRAVEEN AGGARWAL
Director identification number of key managerial personnel or director	09636812	09636833
Permanent account number of key managerial personnel or director	AOTPA1456M	ADQPA2160G
Date of birth of key managerial personnel or director	08/10/1989	22/04/1963
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 60,000	[shares] 1,40,000
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	1,25,00,000	32,00,000
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	1,25,00,000	32,00,000
Sweat equity key managerial personnel or director	0	0
Commission as percentage of profit key managerial personnel or director	0	0
Other commission key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	1,25,00,000	32,00,000

[301000] Notes - Corporate social responsibility

Classification of CSR spending [Table] ..(1)

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

Classification of CSR spending [Axis]	1 01/04/2023 to 31/03/2024	2 01/04/2023 to 31/03/2024	3 01/04/2023 to 31/03/2024	4 01/04/2023 to 31/03/2024
Disclosure of CSR spending [Abstract]				
Details of CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [LineItems]				
CSR project or activity identified	DEVELOPMENT OF URBAN AREA SCHOOL AND S A V E ENVIRONMENT	ERADICATION HUNGER, POVERTY AND MALNUTRITION (Mid-day Meals program)	FOR PROMOTING CULTURAL FESTIVAL AND TRADITION	DEVELOPMENT OF URBAN AREA SCHOOL
Sector in which project is covered	Education	Poverty, hunger, malnutrition	Art and culture	Education
Whether projects or programs undertaken in local area or other	Yes	Yes	Yes	Yes
Name of state or union territory where projects or programs was undertaken	Gujarat	Gujarat	Gujarat	Gujarat
Name of district where projects or programs was undertaken	Ghandidagar	Ahmedabad	Ahmedabad	Ahmedabad
Budget amount outlay project or program wise	10,52,000	1,23,000	51,000	45,000
Amount spent on projects or programs [Abstract]				
Direct expenditure on projects or programs	10,52,000	1,23,000	51,000	45,000
Total amount spent on projects or programs	10,52,000	1,23,000	51,000	45,000
Mode of amount spent	Other implementing agencies	Other implementing agencies	Other implementing agencies	Other implementing agencies

..(1)

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

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2022-23	2021-22	2020-21
Profit before tax of financial year	63,530.63	0	0
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	63,530.63	0	0

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (34) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (35) [See below]
Prescribed CSR expenditure	1,270.61
Amount CSR to be spent for financial year	1,271
Amount unspent CSR	0
Details of implementing agency	1. VISTAR 2. THE AKSHAYA PATRA FOUNDATION 3. HARE KRISHNA MOVEMENT AHMEDABAD 4. SENSE INTERNATIONAL INDIA

Textual information (34)**Disclosure of composition of CSR committee [Text Block]**

The Composition of the CSR Committee as at March 31, 2024:

Since the CSR Expenditure of the Company does not exceed INR 50.00 Lakhs. The Company has not constituted the Corporate Social Responsibility (CSR) Committee as per the exemption of Section 135(9) of the Companies (Amendment) Act, 2020.

Textual information (35)**Details CSR policy [Text Block]**

A brief outline of the CSR policy of the Company:

Yatayat Corporation India Private Limited (“Company”) 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 change in the lives 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.